

CITY OF COLUMBUS

O H I O



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2009

Issued by

CITY AUDITOR

HUGH J. DORRIAN

City of Columbus, Ohio

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2009

Issued by:
City Auditor's Office

Hugh J. Dorrian, CPA
City Auditor

City of Columbus, Ohio

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INTRODUCTORY SECTION

City of Columbus, Ohio

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2009

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City of Columbus, Ohio

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DEPUTY CITY AUDITOR

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May 1, 2010

To the Citizens of the City of Columbus, Ohio:

The Comprehensive Annual Financial Report (CAFR) of the City of Columbus, Ohio (the City) for the fiscal year ended December 31, 2009, is hereby presented to its citizens by their City Auditor, statutorily described as the City's chief accounting officer.

The City's Charter states, "The auditor shall be an elector of the City, and be elected for a term of four years. . ." The Charter also sets forth the auditor's powers and duties and states, in part:

The auditor shall be the city's chief accounting officer. He shall keep, in accurate, systemized detail a record of the receipts, disbursements, assets, and liabilities of the city, and the recorded facts shall be presented periodically to officials and to the public in such summaries and analytical schedules as shall be necessary to show the full effect of such transactions for each fiscal year upon the finances of the city and in relation to each department of the city government, including distinct summaries and schedules for each public utility owned or operated.

This report fulfills these duties and is distributed to approximately 100 recipients, including civic associations, banks, brokers, rating agencies, schools, libraries, university students, and city, state, and federal officials. This report is also available on the City's website. The Internet address is <http://www.columbus.gov>.

The City's management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Clark, Schaefer, Hackett & Co. has issued an unqualified ("clean") opinion on the City's financial statements for the year ended December 31, 2009. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The state legislature established Columbus as a city in 1812. The City is a home-rule municipal corporation operating under the laws of Ohio. The City's Charter, its constitution, can only be amended by a majority of the City's voters. It has been amended many times since its original adoption in 1914, most recently on

November 2, 1999. The laws of the State of Ohio prevail when conflicts exist between the Charter and the state constitution and in matters where the Charter is silent.

Columbus, Ohio's capital city, is located in the central part of the state, approximately 150 miles south of Cleveland and 110 miles northeast of Cincinnati. The City's elevation is approximately 777 feet above sea level. Inter and intra state highways I-70, I-71, I-270, and I-670 serve as some of the City's major transportation arteries. The Ohio State University, with 55,014 students on its Columbus campus, is located near the center of the City. Columbus was ranked as the nation's 15th largest city as a result of the 2000 census.

Some comparative data for Ohio's six largest cities follow. Population estimates for 1980, 1990, and 2000 are from the U.S. Bureau of Census. The Mid Ohio Regional Planning Commission estimates Columbus's population at 778,762 at December 31, 2009. The respective cities' management provided area data as of December 31, 2009.

City	Area 2009	Population		
		2000	1990	1980
Columbus	227.1 sq. mi.	711,470	632,910	565,021
Cleveland	77.9 sq. mi.	478,403	505,616	573,822
Cincinnati	78.8 sq. mi.	331,285	364,040	385,410
Toledo	84.3 sq. mi.	313,619	332,943	354,635
Akron	62.4 sq. mi.	217,074	223,019	237,177
Dayton	56.3 sq. mi.	166,179	182,044	193,536

The City's management consists of a Mayor, seven-member Council, City Auditor, and City Attorney. These officials are elected for four-year terms on an at-large basis. The Mayor and four Council members are elected in an odd numbered year. Three Council members, the City Auditor, and the City Attorney are elected in the following odd numbered year. The City's Charter also provides for appointments and elections of successors to these officials if they should, for any reason, vacate their office. All are chosen through a non-partisan election process.

In addition to the elected officials, certain others are major participants in the City's management. The Director of the Department of Recreation and Parks, the Health Commissioner, the Civil Service Executive Secretary, and the Secretary of the Sinking Fund are appointed by, and report to, independent Commissions. All of these Commission members are appointed by the Mayor and are subject to confirmation by the Council. The financial activities of these Commissions (budgets, expenditures, etc.) are subject to approval by the Council and are, therefore, included in this report. The City's Treasurer and Clerk to the Council are appointed by, and serve at the pleasure of the Council.

The Mayor's cabinet, appointed by him and serving at his pleasure, is not subject to confirmation by the Council. In 2009 the cabinet consisted of the directors of the departments of Public Safety, Public Service, Finance and Management, Public Utilities, Development, Technology, Equal Business Opportunity, Human Resources, and Community Relations.

The accompanying financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity* and Statement No. 39, *Determining Whether Certain Organizations are Component Units*. On this basis, the reporting entity of the City includes the following services to its citizens as authorized by its charter: public service (refuse collection, street engineering and construction, traffic engineering and parking, etc.); public safety (fire, police, etc.); development; health; recreation and parks; and public utilities. In addition, the City owns and operates five enterprise activities: a water system, a sanitary sewer system, a storm sewer and drainage system, an electricity distribution system, and city owned parking garages; financial activities for which are contained in this report. Water and sanitary sewer services are metropolitan in nature and reach far beyond the City's corporate boundaries. The City does not operate schools or hospitals, nor is it responsible for public assistance programs.

Other entities included in this report and further explained in Notes A, Q, and R are:

Joint Ventures:

- The Franklin Park Conservatory Joint Recreation District
- The Affordable Housing Trust for Columbus and Franklin County
- The Columbus-Franklin County Finance Authority

Component Units:

- The RiverSouth Authority

Information regarding reporting standards and bases of accounting used in the preparation of the City's financial statements can be found in Note A – *Summary of Significant Accounting Policies* in Notes to the Financial Statements.

The annual budget of the City of Columbus serves as the foundation for the City's financial planning and control. On or before the fifteenth day of November, the Mayor submits to City Council an estimate of the expenditures necessary to conduct the affairs of the City for the fiscal year commencing the following January 1. Budget estimates are distributed throughout the City (including newspapers and libraries) and public hearings are held to obtain taxpayers' comments. Subsequent to January 1, and after publication of the proposed budget ordinances, the budget is legally enacted through adoption of the ordinances. The budget specifies expenditure amounts by Object Level One (i.e. personal services, materials & supplies, contractual services, debt principal payments, other, capital outlay, interest on debt, and transfers) for each division within each fund. Transfers of appropriations of \$25,000 or less can be made between budget Object Level One within a division and fund without additional City Council action, but with responsible management approval. Transfers in excess of this amount require the approval of both City Council and the Mayor.

Local economy

Employment in the Greater Columbus Area continues to be service oriented. Five of the ten (10) largest employers in the Columbus area are government or government-oriented [the State of Ohio, The Ohio State University, the Federal Government (including, United States Postal Service, Defense Supply Center – Columbus, Defense Finance and Accounting Service – Columbus), Columbus Public Schools, and City of Columbus]. The twenty-five largest employers in the Greater Columbus area are shown in the Statistical Section of this report. These major employers, representing government, insurance, public utilities, manufacturing, retail, banking, research, medical, and services, provide a broad and diverse employment base. The traditional stability of the City's economy has been tested over the past three years. The Columbus Metropolitan Statistical Area average annual unemployment rate (8.4%) for 2009 continued to be below the State of Ohio (10.2%) rate and the United States (9.3%) rate. A ten-year history of unemployment rates for Franklin County (by month) from the Ohio Department of Job and Family Services and the Annual Average Rates for Franklin County, the State of Ohio, and the United States is provided in the Statistical Section of this CAFR – see Table 26 on page 252.

The City's employee relations are established largely in association with the following labor organizations:

- American Federation of State, County, and Municipal Employees (AFSCME), Locals 1632 and 2191. (www.afscme.org)

AFSCME has approximately 2,180 members among the City's 4,810 civilian employees. AFSCME has, however, bargaining rights for approximately 2,435 of these employees. The current labor agreement between the City and AFSCME was effective April 1, 2008 and continues through March 31, 2011.

- Fraternal Order of Police (FOP) (www.fop9.org)

FOP has bargaining rights for all of the City's police officers except for the chief and his six deputy chiefs. Of the City's 1,872 police officers, 1,863 are members of the FOP. The current FOP contract was effective December 8, 2008 and continues through December 8, 2011.

- International Association of Firefighters (IAFF) (www.iaff.org)

IAFF has bargaining rights for all the City's firefighters except for the chief and two of his six assistant chiefs. Membership in the IAFF includes 1,477 of a total 1,497 firefighters. The current contract was effective December 13, 2009 and continues through May 31, 2012.

- Columbus Municipal Association of Government Employees; Communication Workers of America, Local 4502 (CMAGE/CWA). (www.cmage.org)

CMAGE/CWA has approximately 902 members and has bargaining rights for approximately 1,143 of the 4,810 civilian employees. The current contract was effective August 24, 2008 and continued through August 23, 2011.

Under Ohio's Collective Bargaining Act, if members of the police or fire division cannot reach agreement with the City they ". . . shall submit the matter to a final offer settlement procedure." This requirement of Ohio law is referred to as a "no-strike" or "binding arbitration" provision. Other employees are permitted to strike under Ohio law after giving proper notification.

Long-term financial planning

The City manages its long term financing of its capital needs through the annual updating of its Capital Improvement Plan (CIP). The CIP schedules capital improvements through the current and succeeding five years. The CIP does not include appropriations or authorizations to expend monies. The current year portion of the CIP, known as the Capital Improvements Budget (CIB) is formalized by ordinance of the City Council after holding public hearings and presented to the citizens as a formal plan. Appropriations for capital projects are authorized at the time bonds are sold or other funding sources are determined. Both the CIP and the CIB are subject to change by the Council.

The CIP contains not only a detailed listing of planned projects but also, in most instances, their funding source or sources. Most capital projects are funded through the use of a long-term debt, bonds or monies borrowed via the Ohio Water Development Authority (see Note G). The City uses a ten year forecast of revenues available for debt service and a ten year forecast of current and anticipated debt service amounts in order to determine its debt capacity for nonenterprise type debt. Enterprise type debt capacity is guided by ten year projections of the respective enterprise revenues and costs. The major source of funding for nonenterprise debt service is a dedicated portion of City income tax collections. The City, by local statute, dedicates one fourth of its income tax collections to the payment of such debt service. This financial activity is accounted for in the General Bond Retirement and Special Income Tax Debt Services Funds, both major funds. This one fourth "set aside" for debt service local statute has been in place since 1983, with similar policies in place since 1956. Since the City maintains this income tax "set aside," the City has not levied a property tax rate increase in over 50 years.

Also as a policy, the City seeks voter approval for much of its general obligation planned debt; both nonenterprise and enterprise type debt. Since 1956, most recently in 2008, the City has sought voter approval 88 times to issue debt for various purposes, both nonenterprise and enterprise type debt. The voters have given their approval 82 times. Of the City's general obligation debt, its voters have given their direct approval for 76.4% of that outstanding at December 31, 2009 (see Note G). General Obligation bonds of the City are rated AAA, Aaa, and AAA by Standard and Poor's Corporation, Moody's Investors Services, and Fitch Ratings, respectively.

The City's Department of Finance forecasts its General Fund revenues and expenditures, also for a period of ten years, with a more focused emphasis on the initial three years.

Relevant financial policies

Columbus' past financial stability is largely due to implementing and managing through a series of policy decisions beginning over 50 years ago. The policy which promoted stable growth of the City and economy through controlled delivery of services with annexation remains in place to this day.

Recognizing the continuing deterioration of the national and state economies and the unprecedented decline in available City resources, the Mayor, with unanimous support of the City Council, on April 27, 2009 announced the City's intention to seek approval from its voters of an increase in the City's local income tax. The requested rate increase, from the 2.0% to 2.5% was approved by the voters on August 4, 2009. The increase is estimated to provide the City's General Fund an annualized approximate \$90 to \$95 million.

One policy that has greatly assisted the City in addressing its infrastructure needs was the establishment of a dedicated revenue stream to Capital Infrastructure investments through the Special Income Tax (SIT). One fourth of the City's current 2.5% income tax rate is dedicated to a debt service fund for nonenterprise, governmental type capital improvements. This commitment was established in 1956 and has allowed Columbus to make critical investments in growth corridors as well as older core neighborhoods. The use of the SIT for long-term capital investment has also allowed the City to protect its "Triple A" credit rating.

The City, like the federal and state governments, operates under a system of separation of powers. The legislative branch is manifest in its City Council. The judicial branch exists through municipal court judges with county wide jurisdiction. The executive branch is further divided into the Mayor, the chief executive; the City Attorney, the City's legal advisor and the chief prosecutor; and the City Auditor, the City's chief accountant. Each of these three members of the executive branch is separately elected.

The City Auditor determines and publishes the estimated amount of revenues that the City will receive during a given year. The Council may not appropriate and therefore the Mayor and the total City may not expend a greater amount. The City Auditor, however, can not dictate the services for which the funds may be appropriated. In its simplest form this check and balance is sometimes described as "the Auditor says how much; the Mayor and Council say what for." This process calls for three separately elected bodies: the Mayor, the Council, and the Auditor, to participate in the financial management and expenditure controls of the City.

Major initiatives

DEPARTMENT OF HEALTH

H1N1 Influenza – A Local Response to a Global Pandemic

In early 2009, Pandemic H1N1 (referred to as "swine flu" early on) first emerged as a new influenza virus causing illness in people. This new virus was first detected in the United States in April 2009. It spread from person-to-person in much the same way that regular seasonal influenza viruses spread. Columbus faced a complicated public health crisis, as did the rest of the U.S. and countries across the world.

It was originally referred to as "swine flu" because laboratory testing showed that many of the genes in this new virus were similar to influenza viruses that normally occur in pigs (swine) in North America. Later, it was termed H1N1 because further testing showed this flu strain was made up of bird (avian), swine and human flu viruses. H1N1 had met the criteria as a pandemic because it was a new virus, it spread easily from person to person, people had little to no immunity to it, and it was spreading world-wide.

While the pandemic couldn't be prevented, slowing the spread of this flu became the shared responsibility of many partners in the community, including healthcare, hospitals, schools, universities, volunteer organizations, businesses and others. Columbus Public Health (CPH) convened meetings with partners to educate about what was known about H1N1 and to agree on a plan for communication. Several partners stepped forward to help with spreading information quickly to their networks, including Central Ohio United

Way, Franklin County Education Council, Nationwide Insurance, Columbus Chamber, Action for Children, and others.

Before the H1N1 vaccine became available, critical flu prevention measures included getting a seasonal flu shot as soon as possible, washing hands often, covering your cough properly and staying home from school or work if sick for at least 24 hours after being fever-free without medication.

After development, testing, approval and manufacturing of the H1N1 flu vaccine, public vaccination clinics began in October of 2009. Initially, vaccine supply was limited and efforts were focused on vaccinating priority groups that had been defined by the Centers for Disease Control and Prevention (CDC) to be most at risk for complications from flu illness. Different than seasonal flu which puts older people at highest risk, this flu was most dangerous to pregnant women, young children and young adults.

Columbus Public Health organized community vaccination clinics to vaccinate large numbers of people as efficiently as possible. Clinics were held weekly, sometimes more than one per week, involving public health workers, staff from other city departments and community volunteers. Clinics were often arranged with only a few days notice as communities were unsure when more vaccine would arrive. Further complicating things, children under 10 years of age needed two doses of vaccine, at least 28 days apart.

Public information campaigns were critical to explain who was most at risk, who was currently being vaccinated, where vaccines were being offered, and especially about vaccine safety.

By November 2009, vaccine was also being distributed by local pharmacies and physicians. As vaccine supply became plentiful, clinics opened up to all groups by mid-December 2009.

Schools, colleges and universities were strong partners in educating children, young adults and parents about influenza, encouraging sick students and staff to stay at home, and providing access to vaccine.

Over the first three months of 2010, CPH focused outreach efforts on vulnerable populations and neighborhoods with lower vaccination rates. These smaller specialty clinics were held for the Latino community, Somali community, at area settlement houses, houses of worship, and area schools including Columbus City Schools (CCS), Columbus Diocese schools and charter schools. At school-based vaccination clinics, CPH protected an additional 9,633 students.

By the end of February 2010, Columbus Public Health alone had vaccinated over 45,000 people and distributed another 53,145 doses to health care organizations for their patients.

By March 2010, flu activity was low, still caused primarily by the H1N1 flu virus. Fortunately, H1N1 flu had been considered "not severe" throughout the pandemic (meaning less deadly). Columbus experienced two peaks of flu illness (or waves) caused by H1N1. Pandemic influenza often comes in waves. The flu pandemics of 1956-57 and 1918 resulted in three waves of illness, each more virulent than the wave before. Public health remains prepared if a third wave should still materialize in 2010.

Not knowing how deadly this particular flu virus may be, CPH implemented plans originally created for a possible outbreak of bird flu, a fairly deadly virus, and readjusted as more was known about H1N1. "When you are faced with a pandemic, you do not get a second chance to get it right. You come on strong, and scale back as necessary," explains Dr. Teresa Long, Columbus Health Commissioner. Dr. Long says it is critical to reinforce the message that vaccination is our best protection against flu for this season and future flu seasons.

It is anticipated that next year's flu vaccine will contain components of the 2009 H1N1 flu virus. Challenges for communicating the need for and safety of flu vaccine will continue. Surveys of parents who did not get the H1N1 vaccine for their children cited the most common "major" reason for this decision was concern about vaccine safety. In fact, H1N1 flu vaccine had a similar safety profile as seasonal flu vaccines, which

have a very good safety track record. Over the years, hundreds of millions of Americans have received seasonal flu vaccines.

Awards and acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Columbus, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2008. This was the thirtieth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement program requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

This report represents the thirty-first (1979-2009) Comprehensive Annual Financial Report of the City of Columbus containing financial statements audited by a firm of certified public accountants. Approximately 100 copies of this report will be distributed. In addition to citizens in the community, the recipients will include city, state, and federal officials, university students, schools, libraries, newspapers, investment banking firms, banks, rating agencies, etc. This report is also available on the City's website. The Internet address is <http://www.columbus.gov>. The report will be made available to any person or organization requesting it. This extensive effort of preparation and distribution of this report fulfills the City Auditor's goal of full disclosure of the City's finances.

This report is issued by Hugh J. Dorrian, CPA, City Auditor. Special thanks and recognition go to Ms. Darlene Short and Ms. Vikki Amicon for their exemplary efforts in the preparation of this report. All members of the City Auditor's staff and many of the City's other employees also contributed to this effort. They all have my thanks and respect for their work.

Respectfully submitted,



Hugh J. Dorrian, CPA
Auditor
City of Columbus, Ohio

City of Columbus, Ohio

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Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

City of Columbus
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting



A stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

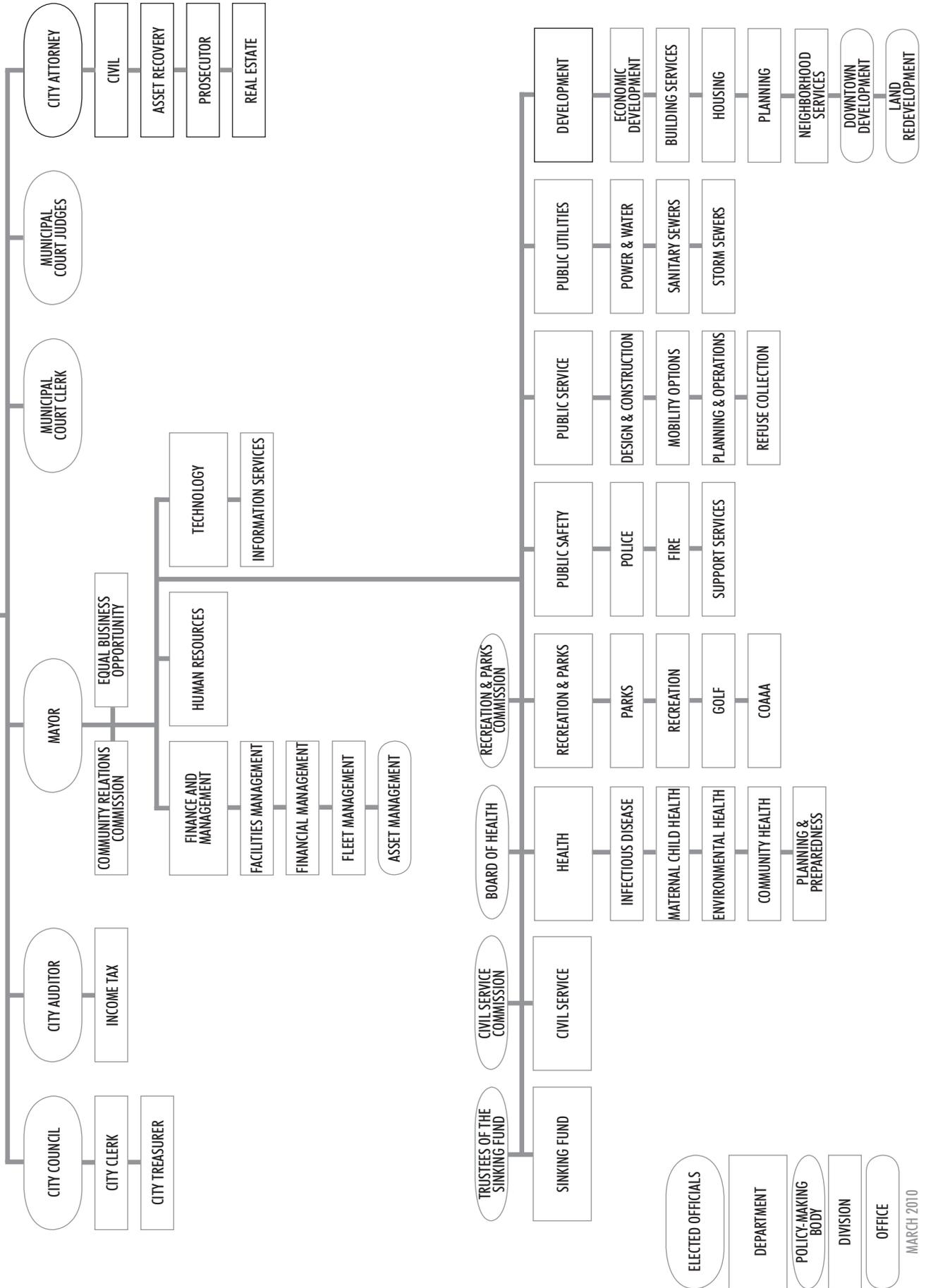
President

A handwritten signature in black ink that reads "Jeffrey R. Emer".

Executive Director

ORGANIZATION CHART OF THE CITY OF COLUMBUS

THE CITIZENS OF COLUMBUS



LIST OF PRINCIPAL OFFICIALS

MAYOR

Michael B. Coleman

CITY COUNCIL

Michael C. Mentel, President

Hearcel F. Craig

Andrew J. Ginther

A. Troy Miller

Eileen Y. Paley

Charleta B. Tavares

Priscilla R. Tyson

CITY ATTORNEY

Richard C. Pfeiffer, Jr.

CITY AUDITOR

Hugh J. Dorrian, CPA

CITY TREASURER

Deborah Klie

DEPARTMENT OF FINANCE AND MANAGEMENT

Joel Taylor (active until 07/31/2009)

Paul Rakosky (effective 08/01/2009)

SECRETARY OF THE SINKING FUND

David Irwin

CITY CLERK

Andrea Blevins, CMC

City of Columbus, Ohio

Office of the City Auditor Staff

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Senior Accountant
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Assistant Chief Accountant
Assistant Auditor III
Payroll Auditing Supervisor
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Kyle Sever
Donna Thornwell



Hugh J. Dorrian, CPA
City Auditor

Terms of Office

September 8, 1969	▶	December 31, 1969
January 1, 1970	▶	December 31, 1973
January 1, 1974	▶	December 31, 1977
January 1, 1978	▶	December 31, 1981
January 1, 1982	▶	December 31, 1985
January 1, 1986	▶	December 31, 1989
January 1, 1990	▶	December 31, 1993
January 1, 1994	▶	December 31, 1997
January 1, 1998	▶	December 31, 2001
January 1, 2002	▶	December 31, 2005
January 1, 2006	▶	December 31, 2009
January 1, 2010		

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Honorable Hugh J. Dorrian, City Auditor
City of Columbus, Ohio:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Columbus, Ohio (the City) as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2010 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is described the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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The management's discussion and analysis and the budgetary information on pages 23-40 and 111-113, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purposes of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Clark, Schaefer, Harshbarger & Co.

Cincinnati, Ohio
April 30, 2010

CITY OF COLUMBUS, OHIO

Management's Discussion and Analysis

As management of the City of Columbus (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2009. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the City's financial statements, which follow this section.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of 2009 by approximately \$2.3 billion. Of this amount, \$308.8 million is considered unrestricted. The unrestricted net assets of the City's business-type activities are \$276.7 million and may be used to meet the on-going obligations of business-type activities, including the water, sanitary sewer, storm sewer, electricity, and garage enterprises; the unrestricted net assets of the governmental activities are \$32.1 million.
- The City's total net assets increased \$84.8 million in 2009. Net assets of the governmental activities increased \$22.9 million, which represents a 1.9 percent increase from 2008. Net assets of the business-type activities increased \$61.9 million or 6 percent from 2008.
- The total cost of the City's programs decreased \$75.8 million or 5.2 percent. The cost of governmental activities decreased \$78 million or 7.4 percent, while the cost of business-type activities increased \$2.2 million or .5 percent.
- As of the close of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$338.1 million. The combined governmental funds fund balance decreased approximately \$52.4 million from the prior year's ending fund balance. Approximately \$202.9 million of the \$338.1 million fund balance is considered unrestricted at December 31, 2009.
- The general fund reported a total and unrestricted fund balance of \$51.6 million at the end of the current fiscal year. The fund balance for the general fund was 8.2 percent of total general fund expenditures (including transfers out). There was a \$12.9 million decrease in the total general fund balance for the year ended December 31, 2009.
- The City's total debt increased by \$113.8 million (3.9 percent) during the current fiscal year. On November 19, 2009, the City issued \$65.99 million and \$185.89 million in governmental activities and business-type activities general obligation bonds, respectively. On December 10, 2009, notes in the amount of \$37.65 million were issued: \$8.150 million for the refunding of governmental activities tax increment financing bonds; and \$29.5 million to fund the construction of business-type activities parking garages in downtown Columbus, \$20 million of which was used to retire notes previously issued for such purpose. Governmental and business-type activities paid \$209.566 million on debt maturities in 2009 and the City's business-type activities issued \$68.1 million in Ohio Water Development Authority revenue obligations for various projects.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances in a manner similar to private-sector business.

The *statement of net assets* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (business-type activities). The governmental activities of the City include general government, public service, public safety, development, health, and recreation and parks. The business-type activities of the City include five enterprise activities: a water system, a sanitary sewer system, a storm sewer system, an electricity distribution system, and parking garages.

The government-wide financial statements can be found on pages 43 – 45 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains 121 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the general bond retirement debt service fund, and the special income tax debt service fund, all of which are considered to be major funds. Data for the other 118 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 46 – 49 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sanitary sewer, storm sewer, electricity distribution, and parking garage operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions, including employee benefits

self-insurance, worker's compensation, fleet management, information services, mail/print services, land acquisition, and construction inspection. The services provided by these funds predominantly benefit the governmental rather than the business-type functions. They have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provided separate information for the water, sanitary sewer, storm sewer, electricity distribution, and parking garage operations. The water, sanitary sewer, storm sewer, and electricity enterprise funds are considered to be major funds of the City, while the garage fund is considered a nonmajor fund. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 50 – 53 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 54 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 55 – 108 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's general fund budget. The City adopts an annual appropriation budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 109 – 113 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplemental information. Combining and individual fund statements and schedules can be found on pages 115 – 222 of this report.

City of Columbus
Net Assets
(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$ 605,511	\$ 662,050	\$ 690,697	\$ 772,898	\$1,296,208	\$1,434,948
Capital assets	1,818,300	1,780,443	2,588,276	2,309,338	4,406,576	4,089,781
<i>Total assets</i>	\$2,423,811	\$2,442,493	\$3,278,973	\$3,082,236	\$5,702,784	\$5,524,729
Long-term liabilities outstanding	1,015,718	1,047,097	2,121,290	1,975,745	3,137,008	3,022,842
Other liabilities	183,755	194,028	67,303	77,990	251,058	272,018
<i>Total liabilities</i>	\$1,199,473	\$1,241,125	\$2,188,593	\$2,053,735	\$3,388,066	\$3,294,860
Net assets	\$1,224,338	\$1,201,368	\$1,090,380	\$1,028,501	\$2,314,718	\$2,229,869
Invested in capital assets, net of related debt	949,656	923,560	810,936	836,035	1,760,592	1,759,595
Restricted	242,585	203,516	2,756	1,911	245,341	205,427
Unrestricted	32,097	74,292	276,688	190,555	308,785	264,847
Total net assets	\$1,224,338	\$1,201,368	\$1,090,380	\$1,028,501	\$2,314,718	\$2,229,869

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The City's assets exceeded liabilities by \$2.3 billion at the close of the most recent fiscal year.

The largest portion of the City's net assets (76 percent) reflects its investment in capital assets (e.g. land, buildings, improvements other than buildings, machinery and equipment, and infrastructure); less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net assets (10.6 percent) represents resources that are subject to restrictions as to how they may be used. The remaining balance of unrestricted net assets (\$308.8 million) may be used to meet the government's on-going obligations to citizens and creditors. It is important to note that although the total unrestricted net assets is \$308.8 million; the unrestricted net assets of the City's business-type activities (\$276.7 million) may not be used to fund governmental activities.

At the end of the current fiscal year, the City had unrestricted net assets related to governmental type activities of \$32.1 million.

Overall net assets of the City increased \$84.8 million in 2009. Net assets for governmental activities increased \$22.9 million, while net assets for business-type activities increased \$61.9 million. The City continued efforts to contain costs and pursue new revenue sources. The increase in net assets for business-type activities was the result of the aggregate business-type activities holding expenses to 87 percent of total revenue for the year. Due to rate increases in the water, sanitary sewer, and storm sewer enterprise funds of 8.5 percent, 6 percent and 9 percent, respectively, and an offsetting decrease in sewer capacity charges, total business-type charges for services increased 1.4 percent when compared to 2008. Business-type activities expenses for 2009 increased \$2.2 million or .5 percent over the comparable expenses in 2008.

There was an increase of \$26.1 million in the governmental activities amount invested in capital assets, net of related debt, in 2009 due to principal payments on debt exceeding the annual depreciation on capital assets.

City of Columbus
Changes in Net Assets
(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues--						
<i>Program revenues:</i>						
Charges for services	\$ 139,444	\$ 146,639	\$ 466,621	\$ 460,040	\$ 606,065	\$ 606,679
Operating grants and contributions	145,455	138,630	-	-	145,455	138,630
Capital grants and contributions	46,389	45,371	1,275	735	47,664	46,106
<i>General revenues:</i>						
Income taxes	522,809	511,454	-	-	522,809	511,454
Shared revenues - unrestricted	47,748	57,406	-	-	47,748	57,406
Property taxes	52,379	52,515	-	-	52,379	52,515
Investment earnings	4,902	21,202	5,347	30,182	10,249	51,384
Other taxes	16,153	18,111	-	-	16,153	18,111
Other	18,791	15,984	9,144	8,027	27,935	24,011
Total revenues	\$ 994,070	\$ 1,007,312	\$ 482,387	\$ 498,984	\$ 1,476,457	\$ 1,506,296
Expenses:						
General government	\$ 111,804	\$ 121,522	\$ -	\$ -	\$ 111,804	\$ 121,522
Public service	138,954	158,841	-	-	138,954	158,841
Public safety	462,805	496,838	-	-	462,805	496,838
Development	67,540	74,913	-	-	67,540	74,913
Health	40,295	45,528	-	-	40,295	45,528
Recreation and parks	110,689	108,159	-	-	110,689	108,159
Interest on long-term debt	39,029	43,352	-	-	39,029	43,352
Water	-	-	125,959	126,142	125,959	126,142
Sanitary sewer	-	-	181,839	176,178	181,839	176,178
Storm sewer	-	-	29,663	37,741	29,663	37,741
Electric	-	-	82,102	78,167	82,102	78,167
Garage	-	-	929	23	929	23
Total expenses	\$ 971,116	\$ 1,049,153	\$ 420,492	\$ 418,251	\$ 1,391,608	\$ 1,467,404
Increase in net assets before transfers	22,954	(41,841)	61,895	80,733	84,849	38,892
Transfers	16	(2,456)	(16)	2,456	-	-
Increase (decrease) in net assets	22,970	(44,297)	61,879	83,189	84,849	38,892
Net assets -- January 1st	\$ 1,201,368	\$ 1,245,665	\$ 1,028,501	\$ 945,312	\$ 2,229,869	\$ 2,190,977
Net assets -- December 31st	\$ 1,224,338	\$ 1,201,368	\$ 1,090,380	\$ 1,028,501	\$ 2,314,718	\$ 2,229,869

Governmental activities. Governmental activities increased the City's net assets by \$22.9 million. Key elements of the changes in net assets are as follows:

- Income tax revenue, which represents 52.6 percent of the City's governmental revenue, increased by \$11.4 million or 2.2 percent on a full accrual basis. This increase is attributed to the income tax rate increase from 2.0% to 2.5% which was passed by the City's voters on August 4, 2009. The new rate was effective October 1, 2009.
- Investment earnings decreased \$16.3 million or 77 percent. The decrease is due to declining interest rates on investments and decreasing cash balances in 2009.
- Governmental activities expenses were down \$78 million in 2009 due to reductions made in response to the City's decline in available resources. Reductions included: layoffs, unpaid leave days, closing recreation centers and pools, reducing and/or eliminating health care service, eliminating yard waste pick-up, reducing bulk trash pick-up, and eliminating police and fire fighter classes needed to replace retiring officers.

Business-type activities. Business-type activity net assets increased \$61.9 million. Key elements of changes in net assets are as follows.

- Charges for services increased \$6.6 million or 1.4 percent.
- Investment earnings decreased \$24.8 million or 82 percent. The decrease is due to declining interest rates on investments and decreasing cash balances in 2009.
- Expenses increased \$2.2 million or .5 percent in 2009.

Charges for services, which comprise 96.7 percent of the business-type activities revenues, increased 1.4 percent in 2009 as a result of rate increases in the water, sanitary sewer, and storm sewer enterprise funds of 8.5 percent, 6 percent, and 9 percent, respectively, and an offsetting decline in sewer capacity charges resulting from declining development. The business-type activities continued the pattern of cost containment relative to the level of revenues for enterprise activities in 2009. The percent of annual expense to annual revenue was 87 percent in 2009.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2009, the City's governmental funds reported combined ending fund balances of \$338.1 million, a decrease of \$52.4 million in comparison with the prior year. Approximately \$202.9 million of this amount constitutes *unrestricted fund balance* or the total of committed, assigned, and unassigned fund balance. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted by parties outside the City or pursuant to enabling legislation.

A schedule of governmental funds revenues and expenditures for the last ten fiscal years has been provided in the Statistical Section of this CAFR – see Table 4 on page 229.

General fund. The general fund is the chief operating fund of the City. At December 31, 2009, total fund balance of the general fund was \$51.6 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures (including transfers out). Unassigned fund balance represents 6.0 percent of total general fund expenditures (including transfers out), while total fund balance represents 8.2 percent of total general fund expenditures (including transfers out).

A schedule of general fund revenues and expenditures for the last ten fiscal years has been provided in the Statistical Section of this CAFR – see Table 5 on page 230.

The fund balance of the City's general fund decreased \$12.9 million during 2009. Key factors of the 2009 results are as follows:

- Total revenues (including transfers in) decreased \$32.3 million or 5 percent.
- Income tax revenue, which represents 64.3 percent of general fund revenues (including transfers in), increased \$8.7 million or 2.2 percent. The City's income tax rate was increased from 2% to 2.5% as a result of a special election in August 2009. The new rate was effective October 1, 2009.
- Expenditures (including transfers out) decreased by \$62.7 million or 9.1 percent. The decrease was a result of expenditure reductions put in place to address the decline in the City's available resources. Those reductions included layoffs, unpaid leave days, closing recreation centers and pools, reducing and/or eliminating health care service, eliminating yard waste collection, reducing bulk trash collection, and eliminating police and fire fighter classes needed to replace retiring officers.

Revenue narrative:

Brief descriptions of the City's General Fund major revenue components follow.

Income taxes

The City's income tax continues to be its primary source of revenue. The tax applies to all wages, salaries, commissions, and other compensation paid by employers and/or the net proceeds from the operation of a business, profession, or other enterprise activity. The initial tax rate of .5 percent, collected in 1948, was increased to 1 percent in 1956, 1.5 percent in 1971, and to 2 percent in 1983. In a special election on August 4, 2009, the City's voters approved an increase in the rate to 2.5%. The new rate was effective October 1, 2009. Income tax rates of cities and villages within the State of Ohio are limited to a maximum of 1 percent, unless specifically approved by a majority of the resident voters of the respective city or village. There are 617 political subdivisions, other than school districts in the State of Ohio that now levy a local income tax. Rates range from .40 percent to 3.00 percent.

Local school districts in the State of Ohio are also permitted to levy an income tax, but only with the approval of a majority of voters within the district. Ohio has 611 school districts; 178 have an income tax. Rates range from 0.25 percent to 2.0 percent.

Approximately 87.5 percent of the City's income tax collected in 2009 was via employers withholding the tax from employees' earnings and remitting the tax to the City on a statutorily prescribed schedule. Approximately 8.7 percent of collections originated from business accounts and 3.8 percent from independently employed individual taxpayers. Depending on the amount withheld, employers must remit to the City on a semi-monthly, monthly, or quarterly frequency, with the largest amounts being remitted semi-monthly.

One quarter of the revenue from this tax is accounted for in a Debt Service Fund and is primarily used for servicing debt pertaining to non-enterprise type capital improvements. Tipping fees for disposal of garbage collected by the City are also paid from this fund on the City's budget basis of accounting. On the modified accrual basis of accounting, such tipping fee amounts are transferred

to the General Fund and expended as public service expenditures. Three-quarters of income tax revenues are used for General Fund purposes. Income tax revenues on the budget basis represent 2009 collections of \$531.3 million less refunds of \$16.6 million for a net amount of \$514.7 million. Beginning in 2002 the City began designating certain collections to defray collection agency fees on delinquent accounts. Income tax revenues on the modified accrual basis of accounting, net of refunds, were \$527.2 million.

A ten-year history of the income tax revenue and cash collections, net of refunds, appears in the Statistical Section of this report. The City acts as collection agent for 6 other cities and villages in the central Ohio area. Collections made for others are accounted for by the City in an Agency Fund. Fees collected by the City for these services totaled \$354,403 in 2009, and are accounted for in the General Fund as charges for services.

Property taxes

Property taxes in Ohio are levied and collected by its 88 counties. The City lies partially within three of these counties: Franklin, Fairfield, and Delaware. After collection, the counties distribute portions of these taxes to the political subdivisions (school districts, cities, villages, townships, etc.) located within their geographic borders. Property taxes for the City represent a tax rate of approximately 3.14 mills (\$3.14 per \$1,000 of taxable valuation) applied to the assessed value of property located in the City. Assessed values represent approximately 35 percent of appraised values. This rate, 3.14 mills, has remained unchanged since 1956.

Increases in this rate can only occur with approval of the City's voters. Revenues from property taxes are used for General Fund operations, including a partial provision, 0.60 mills, for current police and fire pension costs.

Real property assessed values steadily increased over the period 2000 to 2009, with larger increases evident every three years. These three-year increases result from comprehensive reappraisals of property that take place every six years, and less formal triennial updates that occur the third year in between the six year reappraisals. Six-year reappraisals took place in 2005, with the resulting increases in property tax collections occurring in 2006. No residential revaluations were performed in 2008 (a year which was scheduled to be a triennial update year); therefore, valuations will remain the same for 2009, 2010 and 2011. Property taxes levied in 2009 but not collectible until 2010 are accounted for in the General Fund as accounts receivable and unearned revenue at an estimated amount of \$49.533 million.

The increase (.19 percent) in total assessed values for tax year 2009 for Franklin County, shown in detail in Table 10 in the Statistical Section of this report, is due to legislated declining assessed values, as a percentage of appraised values, of personal property. Personal property is defined as equipment and inventory used in business. State House Bill 66, effective June 30, 2005, called for a gradual reduction in the assessment percentage of tangible personal property and in 2009 Ohio will no longer had a general tax on tangible personal property. Personal property assessed values declined by approximately \$22.5 million (50 percent). Real property, land and buildings, assessed value for tax collection in 2010 increased .2 percent.

Overall, property tax revenue decreased from \$52.515 million in 2008 to \$52.379 million in 2009.

Additional data on property values and taxes appear in the Statistical Section of this report.

Investment earnings

The City's investment policies are discussed in Note C. This source of revenue is not conducive to year-to-year comparisons. Investment earnings are only deposited to the General Fund after all statutorily directed earnings are deposited to the appropriate funds: enterprise funds, grant funds,

etc. Interest earnings in the General Fund decreased from \$20.070 million in 2008 to \$4.396 million in 2009. The decrease is due to declining interest rates on investments and decreasing cash balances in 2009.

Licenses and permits

Licenses and permits are issued by the City to regulate activities related to building, health, and other business enterprises. The revenue from license and permits remained fairly consistent in 2009 as compared to 2008. License and permits fees were \$9.607 million in 2009 and \$9.216 million in 2008.

Shared revenues

Shared revenues in the General Fund include the taxes listed below which are levied and collected by the state or counties and partially redistributed to the City and other political subdivisions. Provided below is a five-year history of the City's share of these revenues as reported in the governmental fund financial statements on a modified accrual basis of accounting.

	(in thousands)				
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Shared revenues - unrestricted</i>					
State income, sales, corporate franchise, and public utility taxes:					
Local government fund	\$ 39,596	46,196	41,898	43,996	43,558
Local governments revenue assistance fund	-	-	2,936	3,845	3,828
Estate tax	8,149	10,888	7,054	8,906	8,941
State liquor fees	1,109	1,107	1,113	1,089	1,095
Cigarette tax and other	<u>23</u>	<u>32</u>	<u>24</u>	<u>36</u>	<u>44</u>
Total	<u>\$ 48,877</u>	<u>58,223</u>	<u>53,025</u>	<u>57,872</u>	<u>57,466</u>

Charges for services

The City performs certain services for its citizens and other municipalities for which it charges various amounts. These services include impounding, storing, and selling abandoned autos; fire and police protection provided to certain suburbs; parking meter fees; and various other services. Additionally the City's General Fund allocates certain citywide costs initially borne by the General Fund to certain other funds. These costs (pro rata charges) are allocated by charging certain other funds a statutorily approved rate of 4.5 percent, as determined by the City's most recent cost allocation plan, of their gross revenue.

These revenues in the General Fund over the past five years have produced:

	(in thousands)				
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Charges for services</i>					
Parking meters and fees	\$ 3,463	3,480	3,306	3,464	3,179
City Attorney charges	1,058	1,097	1,025	987	963
Police services	6,539	6,856	6,165	5,808	5,670
Fire services	16,755	16,479	11,100	10,787	9,977
Pro rata charges	24,354	24,298	22,474	19,337	18,416
All other	<u>2,331</u>	<u>2,268</u>	<u>2,289</u>	<u>2,433</u>	<u>1,813</u>
Total	<u>\$ 54,500</u>	<u>\$ 54,478</u>	<u>46,359</u>	<u>42,816</u>	<u>40,018</u>

Fire services representing charges for emergency medical transportation services were \$13.752 million (\$14.335 million collected) and \$13.626 million (\$12.389 million collected) in 2009 and 2008, respectively.

Fines and forfeits

This revenue source consists of fines and forfeits imposed by the Franklin County Municipal Court, and parking tickets issued by the City's parking violations bureau. Parking violation fees were increased effective January 1, 2009 by five dollars per violation.

	(in thousands)				
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Fines and forfeits</i>					
Fines and forfeits	\$ 15,572	15,637	15,909	15,433	14,806
Parking ticket revenue	<u>6,523</u>	<u>5,766</u>	<u>5,402</u>	<u>5,238</u>	<u>5,739</u>
Total	<u>\$ 22,095</u>	<u>21,403</u>	<u>21,311</u>	<u>20,671</u>	<u>20,545</u>

Miscellaneous

Miscellaneous revenues in the General Fund on the modified accrual basis of accounting consist of the following:

	(in thousands)				
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Miscellaneous revenue</i>					
Solid Waste Authority of Central Ohio rent	\$ 2,284	8,389	2,233	2,607	12,363
Electricity kilowatt tax	3,234	3,365	3,449	3,335	3,364
Hotel/motel taxes	3,119	3,598	3,648	3,419	3,204
Refunds and reimbursements	1,488	2,062	2,811	4,109	3,630
Unclaimed funds	-	1,270	-	-	-
Other	<u>1,157</u>	<u>217</u>	<u>302</u>	<u>172</u>	<u>130</u>
Total	<u>\$ 11,282</u>	<u>18,901</u>	<u>12,443</u>	<u>13,642</u>	<u>22,691</u>

Expenditure narrative:

Public safety, primarily police and fire service, continues to be the dominant function of the general fund. Public safety expenses were 70.9 percent and 68.5 percent of total expenses and transfers out for 2009 and 2008, respectively. The practice of transferring monies from the general fund to the health operating fund and the recreation and parks operating fund, both nonmajor special revenue funds, is a method used annually by the City to provide resources to these funds. It is appropriate, therefore, to consider transfers out when analyzing total general fund expenditures. Total general fund expenditures decreased \$62.7 million or 9.1 percent in 2009; expenditures (including transfers out) exceeded revenues (including transfers in) for the year by \$12.9 million.

General Fund revenue and expenditure trend information over the last ten years is included in the Statistical Section of this report – see Table 5 on page 230 and Table 6 on page 231.

General bond retirement debt service fund. The general bond retirement debt service fund has a total fund balance of \$330 thousand. The net decrease in fund balance during 2009 in this fund was approximately \$267 thousand. The general bond retirement fund is funded primarily with income tax revenue at the level necessary to meet debt service requirements.

Special income tax debt service fund. The special income tax debt service fund has a total fund balance of \$126.1 million. The net decrease in fund balance during 2009 in this fund was approximately \$16.9 million. One quarter of the City's income tax revenue is set aside to meet debt service requirements for governmental activity type debt. Those income tax revenues not required in the general bond retirement fund, as noted above, are recorded in the special income tax fund. Premiums on governmental activities bonds issued are reported in the special income tax fund and used to pay future debt service.

Proprietary Funds

The City's proprietary funds financial statements provide the same information found in the government-wide financial statements, but in more detail.

The City operates five enterprise activities: a water system, a sanitary sewer system, a storm sewer system, an electricity distribution system, and City owned parking garages. These activities are accounted for in separate enterprise funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the City intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City accounts for its enterprise funds on the full accrual basis of accounting.

The annual charges and rate increases for the average Columbus resident/user of water and sewers over the last ten years are included in Table 14 of the Statistical Section. An average Columbus resident/user is defined as a customer using 12,000 cubic feet of water annually. Water and sanitary sewer charges are designed to provide resources for both capital and operating costs. Storm sewer and electricity charges are designed to provide resources for operating costs (maintenance) and certain, but not all, capital costs.

The City's enterprises are not subject to rate review or determination by the Public Utilities Commission of Ohio or any similar regulatory body. The City's Council has the necessary authority to establish appropriate user rates when needed. The rates are reviewed and established by the Council annually. The frequency and amounts of rate setting authority lies solely with the City's Council.

Unrestricted net assets at the end of the year amounted to \$70.3 million, \$173.2 million, \$15.7 million, \$11.5 million, and \$3.2 million for the water, sanitary sewer, storm sewer, electricity, and garage enterprises, respectively. Net assets in the water, sanitary sewer, storm sewer, and electricity enterprise funds increased \$20.2 million, \$36.3 million, \$4.6 million, and \$549 thousand, respectively, while net assets in the garage enterprise fund decreased \$523 thousand. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

Water. The City's water enterprise serves the residents of the City and the majority of suburban communities in the Columbus vicinity. The population of the service area is estimated in excess of one million persons. The water enterprise serves 272,227 customer accounts, owns and maintains 2,571 miles of water mains primarily within the City and maintains an additional 938 miles of mains beyond the City's borders.

The City obtains its raw water supply from rivers, reservoirs, and wells. The enterprise conducted a regional water resource project titled *Water Beyond 2000* which is used as a guide to develop additional water supply, treatment facilities, and distribution components as dictated by increasing demand. Future supply requirements will be addressed through a combination of demand management efforts and construction of upground reservoirs along the Scioto River north of the City. All necessary land for the upground reservoirs has been purchased.

The enterprise operates one of the most sophisticated water laboratories in the nation. The lab has maintained its EPA certification since the certification process began in 1976 pursuant to the Safe Drinking Water Act of 1974. On a semiannual basis, the lab must conduct various water study sample tests. The certification covers both equipment and personnel and represents a measure of quality performance. The staff is fully supported with state of the art equipment. Their primary responsibility is to assure that the water enterprise is, and will remain, in compliance with all federal, state, and local requirements.

All bonds of the water enterprise are paid from water enterprise revenues.

A ten-year comparison of certain water enterprise data is shown in Table 7 of the Statistical Section.

Sanitary Sewer. The City's sanitary sewer enterprise also serves the metropolitan area with approximately 268,371 customer accounts, both residential and commercial. Included in the total sewer system are 3,879

miles of sanitary sewers, 3,007 miles of storm sewers, and 165 miles of combined sanitary/storm sewers. The costs and related financial activities of sanitary and combined sewers are accounted for in the Sanitary Sewer Enterprise Fund.

When the Jackson Pike plant, one of the City's two treatment plants, reaches capacity the excess automatically flows through connectors to the Southerly plant. The Southerly plant has a design capacity that allows gallons treated to exceed, by approximately 20 percent, the maximum longer term sustainable maximum capacity for shorter periods of time.

All bonds and notes of the sanitary sewer enterprise are paid from sanitary sewer enterprise revenues.

A ten-year comparison of certain sanitary sewer enterprise data is shown in Table 7 of the Statistical Section.

Storm Sewer. Prior to 2002 the City's storm sewer financial activity was accounted for in a governmental type special revenue fund. Beginning with 2002, storm sewer assets, liabilities, revenues, and expenses have been accounted for in a business type activity enterprise fund. The City intends that all costs of the storm sewer enterprise be supported by user charges except for debt service, principal and interest, on bonds authorized by the voters in 2005 and prior. This net debt service amount in 2009 was \$1.636 million and is included in the enterprise financial statements as a transfer in from the Special Income Tax Debt Service Fund. Final maturity on these bonds, all general obligation type bonds, is 2018.

The City's storm sewer enterprise owns and maintains 3,007 miles of such sewers and has 195,236 customer accounts, all within the City's borders.

A ten-year comparison of certain storm sewer enterprise data is shown in Table 7 of the Statistical Section.

Electricity. The City owns and operates an electricity distribution system and accounts for it in the Electricity Enterprise Fund. The system had its origin in the 1890's and generated electricity from burning coal. The initial sole purpose for its existence was to light the streets of the City. In response to environmental concerns, the City ceased generating electricity. The City continued distributing electric power by purchasing all of its needed power from privately owned and other publicly owned utilities.

After a lengthy construction period, the City's solid waste resource recovery facility, a refuse derived fuel power plant, with capital costs of approximately \$200 million, began operations in the fourth quarter 1983. On April 1, 1993, the City leased the plant and related transfer stations (the Plant) to the Solid Waste Authority of Central Ohio (SWACO), a separate and distinct political subdivision of the State of Ohio. The annual lease payments to the City were to be in the amount of the related debt service requirements on bonds that were issued for the construction of the Plant. This lease resulted in the removal of certain real and personal property assets from the Electricity Enterprise Fund with original costs totaling \$205.5 million of which \$3.4 million was transferred to the then General Fixed Asset Account Group. The lease was accounted for in the Electricity Enterprise Fund as a capital lease in accordance with Statement No. 13 of the Financial Accounting Standards Board, *Accounting for Leases*. Due to a series of federal court decisions and U.S. EPA decisions the Plant ceased operations at the end of 1994. The City then began, in 1995, to buy all of its power from sources other than SWACO. The City's electricity distribution system has 13,362 residential, commercial and industrial customers. The Plant was demolished in 2005.

SWACO operates a landfill and agrees to continue to operate the landfill in a manner that ensures that disposal capacity in the Franklin County Landfill will be available to the City and its residents through, at a minimum, the year 2025. The City continues to agree to dispose of all garbage collected by the City at the SWACO landfill. In 2009, the City paid SWACO \$13.5 million for landfill tipping fees (\$13.3 million in 2008).

As a result of additional modifications to the SWACO lease agreement, the term of the lease has been extended to March 31, 2054.

In 2004, pursuant to statute, the City began accounting for the SWACO lease in its General Fund. All lease receivable amounts not received within 60 days after year end have been accounted for as unearned revenue in the General Fund (see Note D). Revenue received and/or costs paid by SWACO on behalf of the City are included in Miscellaneous Revenue.

A detailed computation of the City's lease receivable at December 31, 2009 is shown in Note H.

Rates charged to customers are determined solely by the City's Council after recommendation by the electricity enterprise management. Council's determination is final and is not subject to review or approval by any other regulatory body. Rates are, however, subject to market driven competition provided by the private electric utility in the area.

A ten-year comparison of certain electricity enterprise data is shown in Table 7 of the Statistical Section.

General Fund Budgetary Highlights

The final amended general fund budget had total appropriations of approximately \$32 million more than the original budget. The total original appropriations, including those for transfers out, were \$631.7 million, while the final appropriations were \$663.7 million. Final appropriations for 2009 included a \$30 million transfer from the economic stabilization subfund (a component of the general fund) to balance the budget. A ten-year history of fund balances in the various components of the General Fund follows:

Budget Basis (in thousands)							
Year Ended	Undesignated subfund	Economic stabilization subfund	Anticipated expenditures subfund	Safety staffing contingency subfund	Job Growth subfund	Public Safety Initiative	Total General Fund
2000	\$ 30,811	\$ 25,250	\$ 9,777	\$ -	\$ -	\$ -	\$ 65,838
2001	29,794	26,870	10,552	-	-	-	67,216
2002	11,060	28,006	11,302	-	-	-	50,368
2003	8,958	18,372	12,052	-	-	-	39,382
2004	21,678	53,568	12,802	-	-	-	88,048
2005	20,197	41,738	13,552	1,000	1,150	-	77,637
2006	26,360	41,812	15,402	1,000	611	774	85,959
2007	17,278	44,481	17,252	-	600	272	79,883
2008	25	43,581	1,225	-	-	11	44,842
2009	3,279	15,000	2,976	-	-	16	21,271

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for governmental and business-type activities as of December 31, 2009, amounts to \$4.4 billion (net of accumulated depreciation). This investment in capital assets includes land, buildings, systems, improvements, machinery and equipment, park facilities, roads, curbs and gutters, streets and sidewalks, and drainage systems. The total increase in the City's investment in capital assets for 2009 was 7.7 percent (a 2.1 percent increase for governmental activities and a 12.1 percent increase for business-type activities).

Capital Assets, net of depreciation (amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 260,226	\$ 266,648	\$ 58,376	\$ 50,680	\$ 318,602	\$ 317,328
Buildings	322,797	307,198	63,566	55,124	386,363	362,322
Improvements other than buildings	137,638	133,577	2,052,333	1,822,670	2,189,971	1,956,247
Machinery and equipment	78,922	83,800	16,460	16,505	95,382	100,305
Infrastructure	1,018,717	989,220	136,239	133,755	1,154,956	1,122,975
Construction in progress	-	-	261,302	230,604	261,302	230,604
Total	\$ 1,818,300	\$ 1,780,443	\$ 2,588,276	\$ 2,309,338	\$ 4,406,576	\$ 4,089,781

Major capital asset events during 2009 included the following:

- Total capital assets, net of accumulated depreciation, increased \$316.8 million.
- Business-type activity capital assets increased by \$278.94 million or \$349.1 million, net of \$70.2 million in current year depreciation expense. The increase was due to: \$83.4 million in water plant and water line improvements; \$180.6 million in sanitary sewer plant improvements; \$56.8 million in sanitary sewer line improvements; \$4.1 million street light, transformer and cable improvements, and expansion in electricity division; and \$24.2 million in other improvements.
- Governmental activity capital assets increased by \$37.9 million or \$104.4 million, net of \$66.5 million in current year depreciation expense. This increase was due to: \$3.1 million in donated streets; \$65.1 million in traffic signals and other street improvements; \$1.4 million in land and other improvements related to new and future park sites; \$4.5 million in recreation center rehabilitation; \$1.4 million in fire station building and rehabilitation; \$6.5 million in fire and police vehicles; \$7.6 million related to the police station building and rehabilitation; \$4.2 million in transportation and refuse vehicles; \$4.3 million in health center and clinic rehabilitation, and \$6.3 million in other improvements.

Additional information on the City's capital assets can be found in Note F on pages 76 – 77 of this report.

Long-term debt. At December 31, 2009, the City, the primary government, had \$2.979 billion of long-term bonds and loans outstanding with net unamortized premiums, discounts and deferred amounts on refunding of \$79 million. All assessment bonds and notes issued by the City are general obligation bonds and notes. There were \$3.061 million in assessment bonds and \$286 thousand in assessment notes, all related to business-type activities, outstanding at December 31, 2009. The revenue bonds of the City represent bonds secured solely by specified revenue sources.

City of Columbus
General Obligation and Revenue Bonds Outstanding
(amounts expressed in thousands)

	Governmental activities		Business-type activities		Total	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
General obligation bonds, notes and capital leases	\$ 881,226	\$ 903,740	\$ 892,808	\$ 772,408	\$ 1,774,034	\$ 1,676,148
Revenue bonds	60,636	69,757	1,223,412	1,198,369	1,284,048	1,268,126
Total	\$ 941,862	\$ 973,497	\$ 2,116,220	\$ 1,970,777	\$ 3,058,082	\$ 2,944,274

Total long-term bonds and loans outstanding at December 31, 2009 increased \$113.8 million or 3.9 percent as compared to the amount outstanding at December 31, 2008. Key events contributing to the change in long-term debt balances are as follow:

- On November 19, 2009, the City sold \$251.88 million of general obligation bonds. The bonds consisted of five series: \$32.630 million various purpose unlimited tax bonds (Series 2009A); \$11.220 million various purpose limited tax bonds (Series 2009B); \$180.305 million various purpose unlimited tax Build America Bonds (Series 2009C); \$11.395 million various purpose limited tax Build America Bonds (Series 2009D); and \$16.330 million various purpose unlimited tax Recovery Zone Economic Development Bonds (Series 2009E). The governmental activities portion of the issued included \$62.465 million in new money and \$3.528 million to refund outstanding bonds, while the business-type activities portion included \$179.23 million in new money and \$6.657 million to refund outstanding bonds. The total reduction in aggregate debt service and total net present value savings on the refunding was \$723 thousand and \$666 thousand, respectively.
- On December 10, 2009, notes in the amount of \$37.65 million were issued. \$29.5 million were business-type activities notes issued to fund the construction of two parking garages in downtown Columbus and retire \$20 million of the City's 2008-1 Parking Garage Notes previously issued for such purpose. \$8.150 million were governmental activities notes issued to refund the City's Series 2005A Polaris Subordinated TIF Bonds.
- At various dates throughout 2009, the City issued additional business-type activities long term notes to the Ohio Water Development Authority of \$68.1 million for various water and sanitary sewer capital projects.

The City's general obligation bond ratings by Standard & Poor's Corporation, Moody's Investor Services, Inc. and Fitch Ratings are "AAA", "Aaa", and "AAA", respectively. The City's bond ratings, which were confirmed with the respective rating agencies in October 2009 are shown in the following table.

Type	Standard &		
	Moody's	Poor's	Fitch Ratings
General Obligation Bonds – Fixed Rate	Aaa	AAA	AAA
General Obligation – Variable Rate Demand Bonds	Aaa/VMIG1	AAA/A-1+	Not Rated
1999 Water System Revenue Refunding Bonds	Aa1	AA+	Not Rated
2006 Sanitary Sewer System Adjustable Rate General Obligation Bonds	Aaa/VMIG1	AAA/A-1+	AAA/F1+
2008 Sanitary Sewer System Fixed Rate Revenue Bonds (Series 2008A)	Aa2	AA+	AA
2008 Sanitary Sewer System Adjustable Rate Revenue Bonds (Series 2008B)	Aa2/VMIG1	AA+/A-1+	AA/F1+

The City is within all of its legal debt limitations. The Ohio Revised Code provides that the net debt (as defined in the Ohio Revised Code) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5 percent of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5 percent of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2009, the City's total net debt amounted to 4.55 percent of the total assessed value of all property within the City. Unvoted net debt amounted to 1.14 percent of the total assessed value of all property within the City. The City had a legal debt margin for total debt of \$950.397 million and a legal debt margin for unvoted debt of \$696.791 million. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. The actual aggregate amount of the City's unvoted debt, when added to that of other political subdivisions within the respective counties in which Columbus lies, is limited to ten mills. This millage is measured against the property values in each overlapping district. At December 31, 2009, the millage amounts were as follows:

Political subdivision of State of Ohio	Mills Required		
	Franklin County	Fairfield County	Delaware County
Direct			
City of Columbus	3.6172	3.6172	3.6172
Overlapping			
County	0.9146	1.3997	0.7116
JVSD	0.0214	-	-
Solid Waste Authority of Central Ohio	0.3854	0.3850	-
School District	0.4207	-	-
Township	0.2007	-	-
Total maximum millage required	<u>5.5600</u>	<u>5.4019</u>	<u>4.3288</u>
Maximum millage permitted	<u>10.0000</u>	<u>10.0000</u>	<u>10.0000</u>

Additional information regarding the City's long-term debt can be found in Note G on pages 77 – 92 of this report.

Economic Factors and the 2010 General Fund Budget

The national, state and local economic recession has severely impacted the City's budgeting for its General Fund. The impact on the General Fund has been somewhat mitigated by an income tax rate increase in 2009. City voters approved an income tax increase from 2.0% to 2.5% in a special election held on August 4, 2009. The new income tax rate became effective on October 1, 2009 and the increase is estimated to generate between \$90 million and \$95 million in the General Fund for 2010. For 2010 General Fund Operations, the City Council has presently budgeted a balanced budget of \$658.277 million.

Property tax collections, now estimated at \$51.7 million for 2010, are a near no-growth constant when compared to \$52.2 million collected in 2009.

Monies collected by the State of Ohio and shared with its political sub-divisions; the Local Government Fund, are estimated in 2010 to provide \$39.1 million to the City compared to \$40.3 million received in 2009, which is further evidence of the recession's impact on the state's economy.

In 2009 reductions were necessary to balance the budget. Those reductions included layoffs, unpaid leave days, closing recreation centers and pools, reducing and/or eliminating health care service, eliminating yard waste collection, reducing bulk trash collection, and eliminating police and fire fighter classes needed to replace retiring officers. These reductions resulted in a decrease in budget basis expenditures from 2008 to 2009. In 2008, General Fund budget basis expenditures (including transfers out) were \$671.5 million, which included a \$17.8 million 27th pay period. The comparable amount for 2009 was 616.3 million. The effective reduction in expenditures, excluding the 27th pay period in 2008, was \$37.4 million or 5.7%. The passage of the income tax increase will enable the City to maintain current levels of service in 2010, with some very modest restorations of certain services that were curtailed in 2009.

The Columbus Economic Advisory Committee

On March 10, 2008, in recognition of declining revenues and increasing costs, the Mayor, with the support of City Council, commissioned the Columbus Economic Advisory Committee to analyze the fiscal condition of the City's General Fund. The Committee consisted of 15 members representing local economic experts and community leaders. The goal of the Committee was to determine if a continuing structural imbalance exists between the City's General Fund Revenues and Expenditures.

The Committee, in its report issued March 5, 2009, concluded that a structural imbalance did exist and offered a wide variety of options for the City to consider. Such options include a combination of cost savings and revenue enhancements. A synopsis of the recommendations follows.

Cost Savings Recommendations:

- Conduct an audit of salary and benefits provided to employees and use the resulting information as a guide when negotiating labor contracts. Such audit was completed in 2009.
- The City should phase out for existing employees and discontinue for new employees the practice of paying the employee share of retirement costs. This recommendation was implemented in 2010.
- Establish new policies that discourage excessive overtime. Additional overtime monitoring was put into place in 2009.
- Require higher employee contribution toward the cost of health care benefits. Employee contributions were increased in 2010.

Agency Recommendations:

- Determine with other local communities the role of the City in providing primary health care.
- Explore additional partnerships with the Franklin County Metropolitan Parks system.
- A review of fees charged by City agencies to ensure marketplace competition and full recovery of costs of services.
- Fund economic development and job creation activities as aggressively as possible.
- Civilianize certain sections of the divisions of police and fire.

- Evaluate the cost of operation of the Division of Fire.
- Review the feasibility of merging the City's weights and measures operation with the Franklin County weights and measures operations.

Revenue options:

- The committee recommends an increase in the City income tax rate in a range from .25 percent to .50 percent. City voters approved an income tax increase from 2.0% to 2.5% in a special election held on August 4, 2009. The new rate became effective on October 1, 2009.
- The Committee recommends that the City charge a fee for refuse collection, especially if an income tax increase cannot be accomplished. The City has decided not to implement a refuse fee at this time.
- The City should pursue a city-wide recycling program separate and apart from the refuse fee. This recommendation continues to be studied.
- The Committee recommends that the City expand the use of photo red light technology. The City intends to double photo red light cameras to 20 in 2010.

Economic Stabilization (Rainy Day) Fund:

- The Committee recommends that the City consider whether the current rainy day fund percentage of five percent of prior year expenditures is sufficient and recommends that replenishing the fund be a top priority. City Council passed a resolution on December 16, 2009 to reaffirm the role of the Economic Stabilization Fund in allowing the City to maintain and continue basic services during an economic downturn, natural disaster, or catastrophe and to establish as a goal a balance of \$50 million in the fund by the end of 2014.

As noted above, the City has implemented or started to implement many of the recommendations of the Economic Advisory Committee.

Request for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show accountability for the money it receives. This report is also available on the City's website at www.columbus.gov. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Auditor's Office, 90 West Broad Street, Columbus, Ohio, 43215.

BASIC FINANCIAL STATEMENTS

City of Columbus, Ohio

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City of Columbus, Ohio

Exhibit 1

Statement of Net Assets

December 31, 2009

(amounts expressed in thousands)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	RiverSouth
ASSETS				
Cash and cash equivalents with treasurer	\$ 392,713	\$ 205,471	\$ 598,184	\$ -
Cash and cash equivalents with fiscal and escrow agents and other	549	-	549	-
Cash and cash equivalents with trustees	9,042	-	9,042	402
Investments	2,521	-	2,521	-
Receivables (net of allowance for uncollectibles)	149,014	96,181	245,195	-
Due from other governments	49,493	-	49,493	-
Investment in capital lease with primary government	-	-	-	2,000
Internal Balances	(3,315)	3,315	-	-
Inventory	560	13,664	14,224	-
Deferred charges and other	4,934	5,930	10,864	272
Restricted assets:				
Cash and cash equivalents with treasurer and other	-	361,771	361,771	-
Cash and cash equivalents with trustees	-	4,365	4,365	-
Capital Assets:				
Land and construction in progress	260,226	319,678	579,904	-
Other capital assets, net of accumulated depreciation	1,558,074	2,268,598	3,826,672	-
Total assets	2,423,811	3,278,973	5,702,784	2,674
LIABILITIES				
Accounts payable and other current liabilities	27,281	9,497	36,778	1
Customer deposits	-	636	636	-
Accrued wages and benefits	66,924	1,717	68,641	-
Accrued interest payable	7,364	5,644	13,008	326
Due to:				
Other Governments	19,693	3,789	23,482	-
Other	6,900	76	6,976	-
Matured bonds and interest payable	1,542	-	1,542	-
Payable from restricted assets:				
Accounts payable	-	27,750	27,750	-
Due to other	-	35	35	-
Accrued interest	-	14,941	14,941	-
Unearned revenue and other	54,051	3,218	57,269	275
Current portion of:				
Accrued vacation and sick leave	49,506	5,070	54,576	-
Notes payable	8,378	29,786	38,164	-
Bonds payable	89,776	108,871	198,647	3,585
Long-term portion of:				
Accrued vacation and sick leave	24,350	-	24,350	-
Capital lease with component unit	2,000	-	2,000	-
Notes payable	5,205	-	5,205	-
Bonds payable, net	836,503	1,977,563	2,814,066	78,401
Total liabilities	1,199,473	2,188,593	3,388,066	82,588
NET ASSETS				
Invested in capital assets, net of related debt	949,656	810,936	1,760,592	-
Restricted for:				
Capital projects	43,717	-	43,717	-
Debt service	150,659	2,756	153,415	-
Other purposes	48,209	-	48,209	-
Unrestricted	32,097	276,688	308,785	(79,914)
Total net assets	\$ 1,224,338	\$ 1,090,380	\$ 2,314,718	\$ (79,914)

The notes to the financial statements are an integral part of this statement.

City of Columbus, Ohio
Statement of Activities
For the Year Ended December 31, 2009
(amounts expressed in thousands)

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 111,804	\$ 55,077	\$ 13,715	\$ -
Public service	138,954	28,605	33,305	39,025
Public safety	462,805	23,555	3,070	2,126
Development	67,540	15,165	9,039	-
Health	40,295	5,808	16,608	-
Recreation and parks	110,689	11,234	69,718	5,238
Interest on long-term debt	39,029	-	-	-
Total governmental activities	<u>971,116</u>	<u>139,444</u>	<u>145,455</u>	<u>46,389</u>
Business-type activities:				
Water	125,959	142,010	-	-
Sanitary sewer	181,839	210,760	-	807
Storm sewer	29,663	33,113	-	-
Electric	82,102	80,724	-	468
Garages	929	14	-	-
Total business-type activities	<u>420,492</u>	<u>466,621</u>	<u>-</u>	<u>1,275</u>
Total	<u>\$ 1,391,608</u>	<u>\$ 606,065</u>	<u>\$ 145,455</u>	<u>\$ 47,664</u>
Component unit:				
RiverSouth	3,848	5,155	-	-
Total component units	<u>\$ 3,848</u>	<u>\$ 5,155</u>	<u>\$ -</u>	<u>\$ -</u>

General revenues:
Income taxes
Shared revenues - unrestricted
Property taxes
Investment earnings
Hotel/Motel taxes
Municipal motor vehicle tax
Miscellaneous
Transfers
Total general revenues and transfers
Change in net assets
Net assets - beginning
Net assets - ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	RiverSouth
\$ (43,012)	\$ -	\$ (43,012)	\$ -
(38,019)	-	(38,019)	-
(434,054)	-	(434,054)	-
(43,336)	-	(43,336)	-
(17,879)	-	(17,879)	-
(24,499)	-	(24,499)	-
(39,029)	-	(39,029)	-
<u>(639,828)</u>	<u>-</u>	<u>(639,828)</u>	<u>-</u>
-	16,051	16,051	-
-	29,728	29,728	-
-	3,450	3,450	-
-	(910)	(910)	-
-	(915)	(915)	-
-	<u>47,404</u>	<u>47,404</u>	-
<u>\$ (639,828)</u>	<u>\$ 47,404</u>	<u>\$ (592,424)</u>	<u>\$ -</u>
			<u>1,307</u>
			<u>\$ 1,307</u>
522,809	-	522,809	-
47,748	-	47,748	-
52,379	-	52,379	-
4,902	5,347	10,249	1
12,727	-	12,727	-
3,426	-	3,426	-
18,791	9,144	27,935	-
16	(16)	-	-
<u>662,798</u>	<u>14,475</u>	<u>677,273</u>	<u>1</u>
22,970	61,879	84,849	1,308
<u>1,201,368</u>	<u>1,028,501</u>	<u>2,229,869</u>	<u>(81,222)</u>
<u>\$ 1,224,338</u>	<u>\$ 1,090,380</u>	<u>\$ 2,314,718</u>	<u>\$ (79,914)</u>

City of Columbus, Ohio
 Balance Sheet
 Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit 3

	General	General Bond	Special Income Tax	Other Governmental	Total Governmental
	<u>General</u>	<u>Retirement</u>	<u>Income Tax</u>	<u>Funds</u>	<u>Funds</u>
ASSETS					
Cash and cash equivalents:					
Cash and investments with treasurer	\$ 40,549	\$ 7	\$ 111,398	\$ 161,228	\$ 313,182
Cash and investments with fiscal and escrow agents and other	-	-	-	549	549
Cash and investments with trustee	-	-	-	9,042	9,042
Investments	-	2,494	-	27	2,521
Receivables (net of allowances for uncollectibles)	113,648	7	19,050	16,292	148,997
Due from other:					
Governments	20,334	-	-	29,159	49,493
Funds	2,581	-	2,360	1,296	6,237
Interfund receivable	-	-	5,307	-	5,307
Total assets	<u>\$ 177,112</u>	<u>\$ 2,508</u>	<u>\$ 138,115</u>	<u>\$ 217,593</u>	<u>\$ 535,328</u>
LIABILITIES					
Accounts payable	5,006	-	1,180	18,707	24,893
Due to other:					
Governments	2,383	-	-	713	3,096
Funds	50	636	107	3,261	4,054
Other	5,175	-	1,725	-	6,900
Interfund payables	-	-	-	5,307	5,307
Deferred revenue and other	91,431	-	8,964	19,186	119,581
Matured bonds and interest payable	-	1,542	-	-	1,542
Accrued wages and benefits	20,931	-	-	2,252	23,183
Accrued vacation and sick leave	506	-	-	-	506
Notes payable	-	-	-	8,150	8,150
Total liabilities	<u>125,482</u>	<u>2,178</u>	<u>11,976</u>	<u>57,576</u>	<u>197,212</u>
FUND BALANCES					
Restricted	-	330	-	134,879	135,209
Committed	10,679	-	126,139	34,566	171,384
Assigned	3,187	-	-	-	3,187
Unassigned	37,764	-	-	(9,428)	28,336
Total fund balances	<u>51,630</u>	<u>330</u>	<u>126,139</u>	<u>160,017</u>	<u>338,116</u>
Total liabilities and fund balances	<u>\$ 177,112</u>	<u>\$ 2,508</u>	<u>\$ 138,115</u>	<u>\$ 217,593</u>	<u>\$ 535,328</u>

The notes to the financial statements are an integral part of this statement.

City of Columbus, Ohio

Exhibit 3.1

Reconciliation of the Balance Sheet to the Statement of Net Assets
 Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Total **fund balances** for governmental funds (Exhibit 3) \$ 338,116

Total **net assets** reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities (excluding internal service fund capital assets of \$34,801) are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	259,753	
Buildings, net of \$148,856 accumulated depreciation	292,593	
Improvements other than buildings, net of \$73,606 accumulated depreciation	135,500	
Machinery and equipment, net of \$165,112 accumulated depreciation	76,936	
Infrastructure, net of \$356,861 accumulated depreciation	<u>1,018,717</u>	
Total capital assets (See Note F)		1,783,499

Bond issuance costs were reported as expenditures in the governmental fund when the debt was issued, whereas bond issuance costs are deferred in the statement of net assets. Deferred bond issuance costs are amortized, over the life of the debt issued, as an adjustment to interest expense in the statement of activities. 4,726

Internal services funds (see Exhibit 5) are used by the City to account for the financing of goods or services provided by one department or agency to other City departments or agencies, generally on a cost reimbursement basis. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 4,340

City income tax revenue related to 2009 (and prior tax years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 33,123

Emergency Medical Services charges related to 2009 (and prior years) will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 821

Grant revenue related to 2009 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 4,983

State shared revenue appropriated during the State of Ohio's fiscal year ended June 30, 2010 will be collected beyond the 60 day period used to record revenue in the fund statements. Revenue and a corresponding receivable for this amount are included in the government-wide statements. 26,603

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net assets. Also, during the year the City issued new debt. The deferred amount on refunding and premium received on the refunding were reported in the governmental fund when the debt was issued, whereas these amounts are deferred and amortized, over the remaining life of the new debt, as an adjustment to interest expense in the statement of activities.

Balances at December 31, 2009 are:

Accrued interest on bonds		(7,202)
Due to other governments		(2,108)
Accrued vacation and sick leave		(71,761)
Capital lease	(2,000)	
Bonds and notes payable	(851,261)	
Unamortized deferred amount on refunding	14,409	
Unamortized premiums	<u>(51,950)</u>	
Total long-term liabilities (see Note G)		<u>(890,802)</u>

Total **net assets** of governmental activities (Exhibit 1) \$ 1,224,338

The notes to the financial statements are an integral part of this statement.

City of Columbus, Ohio

Exhibit 4

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	General		Special	Other	Total
	General	Bond Retirement		Income Tax	Governmental Funds
REVENUES					
Income taxes	\$ 395,262	\$ 122,382	\$ 9,373	\$ 153	\$ 527,170
Property taxes	52,379	-	-	-	52,379
Grants and subsidies	-	-	-	129,191	129,191
Investment income	4,396	25	-	481	4,902
Licenses and permits	9,607	-	-	18,046	27,653
Shared revenues - unrestricted	48,877	-	-	30,859	79,736
Charges for services	54,500	-	-	28,719	83,219
Fines and forfeits	22,095	-	-	7,133	29,228
Miscellaneous	11,282	-	1,244	51,079	63,605
Total revenues	598,398	122,407	10,617	265,661	997,083
EXPENDITURES					
Current:					
General government	89,147	292	1,990	15,480	106,909
Public service	35,846	-	-	52,093	87,939
Public safety	444,922	-	-	4,598	449,520
Development	18,720	-	-	48,053	66,773
Health	-	-	-	39,621	39,621
Recreation and parks	-	-	150	102,521	102,671
Capital outlay	1,565	-	-	118,297	119,862
Debt service:					
Principal retirement	-	88,509	450	1,190	90,149
Interest and fiscal charges	-	38,492	-	3,148	41,640
Total expenditures	590,200	127,293	2,590	385,001	1,105,084
Excess(deficiency) of revenues over expenditures	8,198	(4,886)	8,027	(119,340)	(108,001)
OTHER FINANCING SOURCES (USES)					
Transfers in	16,177	4,619	3,400	82,231	106,427
Transfers out	(37,305)	-	(28,955)	(40,568)	(106,828)
Issuance of debt	-	-	-	63,328	63,328
Refunding bonds issued	-	-	3,468	-	3,468
Redemption of refunded bonds	-	-	(3,600)	(8,150)	(11,750)
Premium on bond issuance	-	-	715	229	944
Total other financing sources (uses)	(21,128)	4,619	(24,972)	97,070	55,589
Net change in fund balance	(12,930)	(267)	(16,945)	(22,270)	(52,412)
Fund balances—beginning of year	64,560	597	143,084	182,287	390,528
Fund balances—end of year	\$ 51,630	\$ 330	\$ 126,139	\$ 160,017	\$ 338,116

The notes to the financial statements are an integral part of this statement.

City of Columbus, Ohio

Exhibit 4.1

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2009
(amounts expressed in thousands)

Net change in fund balances - total governmental funds (Exhibit 4)	\$ (52,412)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets, which meet capitalization requirements, is allocated over their estimated useful lives and reported as depreciation expense. This amount includes the adjustment for capital outlay expenditures capitalized (\$117,616 of total capital outlay of \$119,862 met the capitalization requirements) offset by depreciation expense (\$65,177) and loss on disposal of assets (\$16,976) in the current period. The City had donated capital assets of \$3,055 in 2009 which is not reported in the governmental funds.	38,518
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The amount is the net effect of the reversal of prior year items against current year accruals.	(6,178)
The long-term liability for compensated absences is not recorded in the funds, but is reported in the statement of activities. This amount is the current year change in the liability, reported as an expense in the statement of activities	(2,349)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net assets. This amount is the amount by which repayment of bond principal (\$90,149) exceeds bond and note proceeds not reported as notes payable in the governmental funds (\$55,046).	35,103
Bond premiums are included as revenue in the funds, but capitalized and amortized over the life of the bonds in the government-wide financial statements.	3,642
Bond issuance costs are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements.	69
Deferred amounts on refunding are included as expenditures in the funds, but are deferred and amortized over the life of the bonds in the government-wide financial statements. There were no refundings in 2009, which resulted in a deferred amount; however, this amount represents amortization of the deferred amounts on refundings in previous years.	(1,521)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	2,585
Change in net assets of internal service funds reported with governmental activities.	<u>5,513</u>
Changes in net assets of governmental activities (Exhibit 2)	<u><u>\$ 22,970</u></u>

The notes to the financial statements are an integral part of this statement.

City of Columbus, Ohio

Exhibit 5

Statement of Net Assets
 Proprietary Funds
 December 31, 2009
 (amounts expressed in thousands)

	Business-type Activities - Enterprise						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund	Total	
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages		
ASSETS							
Current assets:							
Cash and cash equivalents with treasurer	\$ 42,247	\$ 144,660	\$ 10,187	\$ 5,022	\$ 3,355	\$ 205,471	\$ 79,531
Receivables (net of allowance for uncollectibles)	27,919	46,926	6,611	14,705	20	96,181	17
Due from other funds	114	222	84	720	-	1,140	284
Inventory	6,884	6,114	-	666	-	13,664	560
Restricted assets:							
Cash and cash equivalents with treasurer and other	119,160	211,869	23,027	4,061	3,654	361,771	-
Cash and cash equivalents with trustees	2,821	1,544	-	-	-	4,365	-
Total current assets	<u>199,145</u>	<u>411,335</u>	<u>39,909</u>	<u>25,174</u>	<u>7,029</u>	<u>682,592</u>	<u>80,392</u>
Noncurrent assets:							
Deferred charges and other	1,485	3,899	422	99	25	5,930	208
Capital Assets:							
Land and construction in progress	63,528	229,861	10,368	2,353	13,568	319,678	473
Other capital assets, net of accumulated depreciation	416,514	1,609,864	136,239	93,290	12,691	2,268,598	34,328
Total noncurrent assets	<u>481,527</u>	<u>1,843,624</u>	<u>147,029</u>	<u>95,742</u>	<u>26,284</u>	<u>2,594,206</u>	<u>35,009</u>
Total assets	<u>680,672</u>	<u>2,254,959</u>	<u>186,938</u>	<u>120,916</u>	<u>33,313</u>	<u>3,276,798</u>	<u>115,401</u>
LIABILITIES							
Current liabilities:							
Accounts payable	1,973	2,131	62	5,331	-	9,497	2,388
Customer deposits	-	-	-	636	-	636	-
Due to other:							
Governments	713	2,572	441	63	-	3,789	14,489
Funds	34	222	7	224	-	487	3,120
Others	-	4	-	72	-	76	-
Payable from restricted assets:							
Accounts payable	4,566	22,592	492	44	56	27,750	-
Due to others	-	25	-	10	-	35	-
Accrued interest payable	65	14,843	-	-	33	14,941	-
Deferred revenue and other	-	943	-	2,275	-	3,218	-
Accrued interest payable	2,896	1,429	957	362	-	5,644	162
Accrued wages and benefits	762	750	44	161	-	1,717	43,741
Accrued vacation and sick leave	2,004	2,457	60	549	-	5,070	1,589
Current portion of:							
Bonds, loans, and notes payable	36,449	58,981	8,811	4,916	29,500	138,657	4,431
Total current liabilities	<u>49,462</u>	<u>106,949</u>	<u>10,874</u>	<u>14,643</u>	<u>29,589</u>	<u>211,517</u>	<u>69,920</u>
Noncurrent liabilities:							
Bonds and loans payable, net	370,741	1,457,547	123,271	25,523	481	1,977,563	38,479
Total noncurrent liabilities	<u>370,741</u>	<u>1,457,547</u>	<u>123,271</u>	<u>25,523</u>	<u>481</u>	<u>1,977,563</u>	<u>38,479</u>
Total liabilities	<u>420,203</u>	<u>1,564,496</u>	<u>134,145</u>	<u>40,166</u>	<u>30,070</u>	<u>2,189,080</u>	<u>108,399</u>
NET ASSETS							
Invested in capital assets, net of related debt	187,446	517,219	37,060	69,211	-	810,936	(8,109)
Restricted for debt service	2,756	-	-	-	-	2,756	-
Unrestricted	70,267	173,244	15,733	11,539	3,243	274,026	15,111
Total net assets	<u>\$ 260,469</u>	<u>\$ 690,463</u>	<u>\$ 52,793</u>	<u>\$ 80,750</u>	<u>\$ 3,243</u>	<u>1,087,718</u>	<u>\$ 7,002</u>
Adjustment to consolidate the internal service fund activities.						2,662	
Total net assets per the government-wide Statement of Net Assets						<u>\$ 1,090,380</u>	

The notes to the financial statements are an integral part of this statement.

CITY OF COLUMBUS, OHIO

Exhibit 6

Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009
(amounts expressed in thousands)

	Business-type Activities - Enterprise						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
Operating revenue:							
Charges for service	\$ 142,010	\$ 210,760	\$ 33,113	\$ 80,724	\$ 14	\$ 466,621	\$ 185,761
Other	<u>3,782</u>	<u>3,229</u>	<u>537</u>	<u>1,236</u>	<u>288</u>	<u>9,072</u>	<u>1,535</u>
Total operating revenue	<u>145,792</u>	<u>213,989</u>	<u>33,650</u>	<u>81,960</u>	<u>302</u>	<u>475,693</u>	<u>187,296</u>
Operating expenses:							
Personal services	45,517	38,466	7,328	9,125	-	100,436	29,753
Materials and supplies	21,929	6,650	219	1,909	-	30,707	14,440
Contractual services	25,985	38,954	12,118	7,483	110	84,650	134,289
Purchased power	-	-	-	58,018	-	58,018	-
Depreciation	17,993	44,279	3,794	3,880	257	70,203	1,341
Other	<u>1,856</u>	<u>2,226</u>	<u>435</u>	<u>367</u>	<u>50</u>	<u>4,934</u>	<u>15</u>
Total operating expense	<u>113,280</u>	<u>130,575</u>	<u>23,894</u>	<u>80,782</u>	<u>417</u>	<u>348,948</u>	<u>179,838</u>
Operating income (loss)	<u>32,512</u>	<u>83,414</u>	<u>9,756</u>	<u>1,178</u>	<u>(115)</u>	<u>126,745</u>	<u>7,458</u>
Nonoperating revenue (expenses):							
Investment income	1,239	3,538	369	97	104	5,347	-
Interest expense	(13,060)	(51,551)	(5,774)	(1,403)	(512)	(72,300)	(1,716)
Other, net	<u>116</u>	<u>798</u>	<u>413</u>	<u>20</u>	<u>-</u>	<u>1,347</u>	<u>110</u>
Total nonoperating revenue (expenses)	<u>(11,705)</u>	<u>(47,215)</u>	<u>(4,992)</u>	<u>(1,286)</u>	<u>(408)</u>	<u>(65,606)</u>	<u>(1,606)</u>
Income (loss) before transfers	20,807	36,199	4,764	(108)	(523)	61,139	5,852
Transfers in	66	80	1,636	657	-	2,439	417
Transfers out	<u>(638)</u>	<u>-</u>	<u>(1,817)</u>	<u>-</u>	<u>-</u>	<u>(2,455)</u>	<u>-</u>
Change in net assets	20,235	36,279	4,583	549	(523)	61,123	6,269
Total net assets - beginning	<u>240,234</u>	<u>654,184</u>	<u>48,210</u>	<u>80,201</u>	<u>3,766</u>		<u>733</u>
Total net assets - ending	<u>\$ 260,469</u>	<u>\$ 690,463</u>	<u>\$ 52,793</u>	<u>\$ 80,750</u>	<u>\$ 3,243</u>		<u>\$ 7,002</u>
Adjustment to consolidate the internal service fund activities.						<u>756</u>	
Total change in net assets of business-type activities						<u>\$ 61,879</u>	

The notes to the financial statements are an integral part of this statement.

City of Columbus, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009
(amounts expressed in thousands)

Exhibit 7

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund		
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	Total	
Operating activities:							
Cash received from customers	\$ 139,395	\$ 213,547	\$ 32,746	\$ 74,677	\$ 14	\$ 460,379	\$ 187,033
Cash paid to employees	(45,367)	(43,214)	(2,328)	(9,036)	-	(99,945)	(29,489)
Cash paid to suppliers	(49,237)	(48,709)	(17,447)	(66,458)	(56)	(181,907)	(153,955)
Other receipts	2,589	2,764	89	1,022	504	6,968	1,622
Other payments	(748)	(1,784)	(86)	(361)	(24)	(3,003)	-
Net cash provided by (used in) operating activities	<u>46,632</u>	<u>122,604</u>	<u>12,974</u>	<u>(156)</u>	<u>438</u>	<u>182,492</u>	<u>5,211</u>
Noncapital financing activities:							
Transfers in	66	80	1,636	657	-	2,439	417
Transfers out	(638)	-	(1,817)	-	-	(2,455)	-
Net cash provided by (used in) noncapital financing activities	<u>(572)</u>	<u>80</u>	<u>(181)</u>	<u>657</u>	<u>-</u>	<u>(16)</u>	<u>417</u>
Capital and related financing activities:							
Proceeds from sale of assets	116	87	-	20	-	223	-
Purchases of property, plant and equipment	(79,282)	(245,097)	(6,467)	(4,874)	(14,989)	(350,709)	(712)
Proceeds from issuance of bonds, loans and notes	102,193	128,726	12,555	4,256	29,500	277,230	6,410
Refunding bonds issued	3,140	3,280	237	-	-	6,657	60
Principal payments on bonds and loans	(36,436)	(59,129)	(8,910)	(5,942)	-	(110,417)	(4,845)
Payment on refunded bonds	(3,172)	(3,410)	(238)	-	(20,000)	(26,820)	-
Interest and fiscal charges paid on bonds, loans and notes	(14,883)	(55,709)	(5,845)	(1,466)	(500)	(78,403)	(1,735)
Net cash provided by (used in) capital and related financing activities	<u>(28,324)</u>	<u>(231,252)</u>	<u>(8,668)</u>	<u>(8,006)</u>	<u>(5,989)</u>	<u>(282,239)</u>	<u>(822)</u>
Investing activities:							
Interest received on investments	1,443	4,785	405	150	100	6,883	-
Net cash provided by investing activities	<u>1,443</u>	<u>4,785</u>	<u>405</u>	<u>150</u>	<u>100</u>	<u>6,883</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	19,179	(103,783)	4,530	(7,355)	(5,451)	(92,880)	4,806
Cash and cash equivalents at beginning of year (including \$460,873 in total restricted accounts)	<u>145,049</u>	<u>461,856</u>	<u>28,684</u>	<u>16,438</u>	<u>12,460</u>	<u>664,487</u>	<u>74,725</u>
Cash and cash equivalents at end of year (including \$366,136 in total restricted accounts)	<u>\$ 164,228</u>	<u>\$ 358,073</u>	<u>\$ 33,214</u>	<u>\$ 9,083</u>	<u>\$ 7,009</u>	<u>\$ 571,607</u>	<u>\$ 79,531</u>

(Continued)

City of Columbus, Ohio

Exhibit 7 (continued)

Statement of Cash Flows
 Proprietary Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Business-type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Major Funds				Nonmajor Fund	Total	
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages		
Operating income	\$ 32,512	\$ 83,414	\$ 9,756	\$ 1,178	\$ (115)	\$ 126,745	\$ 7,458
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:							
Depreciation	17,993	44,279	3,794	3,880	257	70,203	1,341
Amortization, net	(1,111)	(612)	(368)	(175)	240	(2,026)	(101)
Decrease (increase) in operating assets and increase (decrease) in operating liabilities:							
Receivables	(1,653)	(3,355)	(94)	(5,652)	-	(10,754)	(10)
Due from other funds	120	536	17	(34)	-	639	(132)
Inventory	(154)	(786)	-	154	-	(786)	87
Accounts payable	(955)	(1,146)	(81)	458	56	(1,668)	(286)
Customer deposits	-	-	-	92	-	92	-
Due to other funds	(205)	161	(35)	222	-	143	1,454
Due to other governments	-	-	-	-	-	-	(837)
Unearned revenue	-	(89)	-	(355)	-	(444)	-
Accrued wages and benefits	112	119	(11)	26	-	246	(3,797)
Accrued vacation and sick leave	(27)	83	(4)	50	-	102	34
Net cash provided by (used in) operating activities	\$ 46,632	\$ 122,604	\$ 12,974	\$ (156)	\$ 438	\$ 182,492	\$ 5,211
Supplemental information:							
Noncash activities:							
Change in fair value of investments	\$ (666)	\$ (2,061)	\$ (142)	\$ (63)	\$ (23)	\$ (2,955)	\$ -
OWDA loan increase for capitalized interest	\$ 32	\$ 1,438	\$ -	\$ -	\$ -	\$ 1,470	\$ -

The notes to the financial statements are an integral part of this statement.

City of Columbus, Ohio
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2009
(amounts expressed in thousands)

Exhibit 8

	Agency Funds
ASSETS	
Cash and cash equivalents:	
Cash and investments with treasurer	\$ 35,288
Receivables (net of allowances for uncollectibles)	2
Total assets	\$ 35,290
 LIABILITIES	
Due to:	
Other Governments	\$ 24,274
Other	11,016
Total liabilities	\$ 35,290

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements
December 31, 2009

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The state legislature established Columbus as a city in 1812. The City is a home-rule municipal corporation operating under the laws of Ohio. The City's Charter, its constitution, can only be amended by a majority of the City's voters. The City operates under the Council–Mayor form of government.

The accompanying financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, in that the financial statements include all the organizations, activities, functions, and component units for which the City (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the City's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the City. On this basis, the reporting entity of the City includes the following services as authorized by its charter: public service, public safety, development, health, and recreation and parks. In addition, the City owns and operates five enterprise activities: a water system, a sanitary sewer system, a storm sewer system, an electricity distribution system, and City owned parking garages. The reporting entity also includes three joint ventures and one component unit. From 2003 through 2008 the Columbus Regional Airport Authority (CRAA) was reported as a joint venture of the City. In 2008, the CRAA debt, for which the City was obligated, matured and was paid in full. Since an ongoing financial relationship no longer exists, CRAA is not considered a joint venture of the City as of December 31, 2009. In 2008, the Board of Trustees of Columbus Urban Growth Corporation (CUGC) approved a plan to liquidate and dissolve CUGC. As of October 31, 2009 CUGC had liquidated all of its assets and ceased operations. CUGC was reported as a component unit of the City from 2004 through 2007.

Joint Ventures:

- The Franklin Park Conservatory Joint Recreation District (the Conservatory District) was created by the City (Resolution 109X-90) and Franklin County (Resolution 79-90) in 1990 pursuant to authority contained in Section 755.14(B) of the Ohio Revised Code (ORC). The agreement between the City and the County that created the Conservatory District in 1990 was amended by the City (Ordinance 1794-96) and the County (Resolution 800-96) in August 1996. The amendment increased the number of members of the Board of the Conservatory District from 10 to 17. Eight members of the Board are appointed by the Mayor of the City subject to confirmation by the City's Council and six members are appointed by the County. In addition, the Governor, the Speaker of the House of Representatives and the President of the Senate of the State of Ohio each appoint one member to the Board pursuant to the authority contained in Section 755.14(B)(2) of the ORC. State appointed members are nonvoting members if they also serve as members of the Ohio General Assembly; no member presently serves in both roles. The Mayor of the City, therefore, does not appoint a voting majority of the Board.

The City contributed certain capital assets to the Conservatory District at the time of its inception and has agreed to an annual operating subsidy, but subject to annual appropriation by the City's Council. Revenues, the operating subsidy, received by the Conservatory District in 2009 from the City were \$100,000, 2% of its total revenue and support. In addition, the City provided support of \$200,000 in 2009 for the Conservatory District's capital needs. The City has authorized operating subsidy of \$350,000 to the Conservatory District for 2010. In the event of the Conservatory District's liquidation, its assets will be transferred to the City.

Because the City's Mayor does not appoint a voting majority of the Conservatory District's Board and multiple governments participate in the board appointment process, the City accounts for and reports the financial activity of the Conservatory District as a joint venture pursuant to GASB Statements No. 14 and 39. The Conservatory District's financial activity is reported in Note Q contained in this report. Complete

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

financial statements may be obtained from the Conservatory District at 1777 East Broad Street, Columbus, Ohio 43203.

- The Affordable Housing Trust for Columbus and Franklin County (AHT) was initially created as the Columbus Housing Trust Corporation, with Articles of Incorporation (Articles) filed with the Ohio Secretary of State on August 31, 2000. Amended Articles were then filed for AHT in May 2001. No single government or government official appoints a majority of the Board members. All are jointly appointed. In 2009 the City provided cash assistance to AHT of \$806,906 applicable to fiscal year 2009 hotel-motel tax. The County provided cash assistance of \$2.0 million. AHT's total support and revenue in 2009 was \$4.4 million. The City is committed through its legislation to provide a portion of its hotel-motel tax collections to AHT each year into the future. This commitment approximates \$1.0 million per year.

Since the Mayor does not singularly appoint a voting majority of AHT's board of trustees and multiple governments participate in both the board appointment process and the financial support of AHT, the City accounts for and reports the financial activity of AHT as a joint venture pursuant to GASB Statements No. 14 and 39. AHT's financial activity is reported in Note Q contained in this report. Complete financial statements of AHT may be obtained from The Affordable Housing Trust for Columbus and Franklin County, 185 S. Fifth Street, Columbus, OH 43215.

- The Columbus-Franklin County Finance Authority (the Finance Authority) was created by the City (Ordinance 0540-2006) and Franklin County (Resolution 200-06) in March 2006 pursuant to authority contained in Section 4582.21 through 4582.59 of the Ohio Revised Code (ORC). The Finance Authority is governed by a nine-member Board of Directors, each of whom shall serve for a term of four years, of which four (4) shall be appointed by the Mayor of the City, with the advice and consent of City Council, four (4) shall be appointed by the Board of County Commissioners of the County of Franklin, Ohio, and one (1) shall be a joint appointment. The Finance Authority is considered a joint venture of the City and the County. In 2009, the City provided \$140,332 cash assistance to the Finance Authority for operations. The Finance Authority's financial activity is reported in Note Q contained in this report. Complete financial statements of the Finance Authority may be obtained from The Columbus-Franklin County Finance Authority, 150 South Front Street, Columbus, Ohio 43215.

Component unit:

- The RiverSouth Authority (RiverSouth) came into existence in 2004 as a result of the following statutes. The Columbus City Council, via ordinance no. 2446-03, approved on November 19, 2003, authorized the City Clerk to initiate the process to create The RiverSouth Authority, a new community authority as provided for under Ohio Revised Code (ORC) Chapter 349. The City Council continued the process by establishing the time and place for a public hearing on the matter via Ordinance No. 451-04 approved on March 17, 2004. The public hearing was held at 5:00 p.m. on Monday, April 19, 2004 in City Council Chambers. The Council, via Ordinance No. 1007-04, approved June 23, 2004, created "The RiverSouth Authority" as a body politic and corporate.

The Board of Trustees of the Authority, pursuant to the creating Ordinance 1007-04, consists of nine members. The City appoints five members including one local government representative. The Developer, The Columbus Downtown Development Corporation, a private entity, appoints the remaining four members. RiverSouth encompasses several square blocks in the core of Columbus's downtown, and, as indicated in the background of the ordinance, all to be developed and redeveloped for the conduct of commercial, residential, cultural, educational, and recreational activities.

Certain inter-dependent transactions occurred in 2004 pursuant to the following. Ordinance No. 1009-2004, approved by Council on June 23, 2004, authorized the City's Director of Development to execute a lease agreement and first supplemental lease agreement with RiverSouth whereby the City leased certain land, approximately 1.621 acres, from RiverSouth and recognized certain projects and costs to be

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

undertaken by RiverSouth. On June 29, 2004 RiverSouth then proceeded to issue \$37,870,000 of RiverSouth Area Redevelopment Bonds, 2004 Series A (the Bonds). Rental payments from the City to RiverSouth due as a result of the lease and first supplemental lease agreements are to equate to the debt service requirements on the Bonds beginning December 1, 2007 in the total amount of \$58.905 million. These rental payments are subject to annual appropriations of City Council. Payments began in 2007.

The Official Statement, dated June 24, 2004, issued in conjunction with the Bonds states in part "...the Authority and City entered into the Master Lease Agreement dated June 1, 2004 (the "Lease") under which the Authority has agreed to issue obligations to finance redevelopment activities as authorized by the Columbus City Council, and to lease to the City certain land consisting of approximately 1.621 acres (the "Project Land") located in the RiverSouth area in downtown Columbus. The City's lease interest in the Project Land will include the underlying land interest in the Project Land but does not include improvements made on the Project Land whether or not such improvements are financed by Bonds issued by the Authority. Upon the expiration of the lease term, all right, title and interest in the Project Land will be transferred to the City. In connection with each series of Bonds issued by the Authority, the City and the Authority will enter into a supplemental lease agreement. The supplemental lease agreement will identify the capital facilities to be financed with the related series of Bonds and will provide for the applicable rentals. The Authority and City have also entered into the First Supplemental Lease dated June 1, 2004 (the "First Supplemental Lease") in connection with the issuance of the 2004 Series A Bonds. . ."

Ordinance No. 1312-2005, approved by Council on July 25, 2005 authorized the City to enter into a Second Supplemental Lease Agreement with the RiverSouth Authority. This Second Agreement resulted in RiverSouth, on October 11, 2005, issuing an additional \$42,850,000 of bonds; the RiverSouth Area Redevelopment Bonds, 2005 Series A. Rental payments from the City to RiverSouth due as a result of the Second Supplemental Lease Agreement are to equate to the debt service requirements on the 2005 bonds beginning December 1, 2008 in the total amount of \$66.518 million. Rental payments under the Second Supplemental Lease Agreement are also subject to annual appropriations of City Council with payments beginning in 2008 and apply to the same 1.621 acres of land as the Master Lease Agreement and the First Supplemental Lease Agreements.

Because the City appoints a majority of the Board of Trustee members of RiverSouth and because of RiverSouth's financial dependency on the City, a component unit relationship is deemed to exist. See Note R – Component Units – for additional disclosures regarding RiverSouth.

The accounting policies and financial reporting practices of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. In February 2009, GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The requirements of the statement are effective for fiscal periods beginning after June 15, 2010; however, the City implemented this statement in the 2009 financial statements – See Note N.

The following is a summary of the City's significant accounting policies:

(a) Government-wide and fund financial statements

Financial information of the City is presented in this report as follows.

- Management's discussion and analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities.
- Basic financial statements:
 - Government-wide financial statements consist of a statement of net assets and a statement of activities.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

These statements report all of the assets, liabilities, revenues, expenses, and gains and losses of the City. Governmental activities are reported separately from business type activities. Governmental activities are normally supported by taxes and intergovernmental revenues whereas business type activities are normally supported by fees and charges for services and are usually intended by management to be financially self-sustaining. Fiduciary funds of the City are not included in these government-wide financial statements; however, separate financial statements are presented for the fiduciary funds.

Interfund receivables and payables between governmental and business type activities have been eliminated in the Government-wide Statement of Net Assets. These eliminations minimize the duplicating effect on assets and liabilities within the governmental and business type activities total column.

Internal service fund balances, whether positive or negative, have been eliminated against the expenses and program revenues shown in the governmental activities Statement of Activities.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities.

Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

- o Fund financial statements consist of a series of statements focusing on information about the City's major governmental and enterprise funds. Separate financial statements are presented for the governmental, proprietary, and fiduciary funds.

The City's major governmental funds are the General fund, the General Bond Retirement debt service fund, and the Special Income Tax debt service fund. Of the City's business type activities, its Water, Sanitary Sewer, Storm Sewer, and Electricity enterprise funds are considered major funds.

The General Fund is the accounting entity in which all governmental activity, except that which is required to be accounted for in other funds, is accounted for. Its revenues consist primarily of taxes, investment income, licenses and permits, intergovernmental shared revenue, charges for services, fines, and other.

General Fund expenditures represent costs of general government; public service, including garbage collection; public safety, including fire, police, and communications; certain development costs, and other. Resources of the General Fund are also transferred annually to support services such as public recreation and public health, which are accounted for in separate special revenue funds.

The General Bond Retirement and the Special Income Tax debt service funds are accounting entities in which the City accounts for the accumulation of resources for and the payment of general obligation debt; principal, interest, and related expenditures. Revenues consist primarily of a portion of the City's income tax.

The Water enterprise fund, a major fund, is the accounting entity in which the City accounts for all financial activity related thereto. The City collects, purifies, and sells water to city residents and certain suburban areas. Water is collected from surface areas (rivers) and wells. The City has three water treatment plants. Revenues consist primarily of user charges.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

The Sanitary Sewer enterprise fund, a major fund, is the accounting entity in which the City accounts for all financial activity related thereto. The City collects and treats effluent of City residents and residents of certain suburban areas. The City has two sewerage treatment plants. Revenues consist primarily of user charges.

The Storm Sewer enterprise fund, a major fund, is the accounting entity in which the City accounts for all financial activity related thereto. Prior to 2002, storm sewer financial activities were accounted for in a special revenue fund and various capital project funds. Revenues consist primarily of user charges.

The Electricity enterprise fund, a major fund, is the accounting entity in which the City accounts for all the financial activity related thereto. The City purchases, but does not generate, and sells electricity to its 13,362 customers; 9,567 residential and 3,795 commercial. Revenues consist primarily of user charges.

The Garages enterprise fund, a nonmajor fund, is the accounting entity established in 2007 in which the City accounts for all the financial activity related to both City owned parking garages. One of the City garages opened late in 2009, while the second opened in 2010. Revenues in this fund will consist primarily of parking fees.

The City maintains various nonmajor internal service funds which are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, generally on a cost reimbursement basis. The largest of these funds account for fleet management services and electronic information services.

Also maintained by the City are fiduciary funds such as agency funds used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

- Notes to the financial statements providing information that is essential to a user's understanding of the basic financial statements.
- Required supplementary information such as budgetary comparison schedules as required by GASB. The City maintains budgetary controls by not permitting expenditures to exceed appropriations at the Object Level One level for each division within each fund.

(b) Financial reporting presentation

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (expenses). Fund types are as follows:

GOVERNMENTAL FUNDS

General Fund—The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds—Special Revenue Funds are used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by City ordinances or federal and state statutes.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Debt Service Funds—Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds—Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Permanent Funds—Permanent funds are for the purpose of accounting for resources that are legally restricted to the extent that earnings, and not principal, may be used for purposes that support the reporting government's programs. The City, however, does not utilize Permanent funds.

PROPRIETARY FUNDS

Enterprise Funds—Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has separate enterprise funds for its water, sanitary sewer, storm sewer, electricity services, and parking garages.

Internal Service Funds—Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, generally on a cost-reimbursement basis.

FIDUCIARY FUNDS

Agency Funds—Agency Funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments, and/or other funds. Assets held for other funds or governments include payroll taxes and other employee withholdings (which are combined into one agency fund for ease of payment), income taxes, and utility charges collected by the City on behalf of other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Other Fiduciary funds; which, however, the City does not utilize are **Pension trust funds** used to account for resources that are required to be held in trust for the respective members or beneficiaries; **Investment trust funds** used to report the external portion of investment pools reported by the sponsoring government as required by GASB No. 31 and **Private-purpose trust funds** used to account for other trust arrangements which benefit individuals, private organizations, or other governments.

(c) Measurement focus and bases of accounting

Except for budgetary purposes, the bases of accounting used by the City conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The government-wide and the proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include income taxes, property taxes, grants, shared revenue (unrestricted, intergovernmental revenue) and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the taxpayer's liability occurs and revenue from property taxes is recognized in the fiscal year for which the taxes are levied. On an accrual basis, revenue in the form of shared revenue is recognized

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

when the provider government recognizes its liability to the City. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*, the City follows GASB guidance as applicable to its governmental and business-type activities, and Financial Accounting Standards Boards (FASB) guidance issued on or before November 30, 1989 that does not conflict with or contradict GASB Pronouncements. The City has elected not to follow FASB guidance issued after November 30, 1989.

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(d) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in all funds. On the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities. There were outstanding encumbrances in two of the major governmental funds at December 31, 2009: \$16.7 million in the General Fund and \$22.7 million in the Special Income Tax Fund. In addition, encumbrances in the Other Governmental funds at December 31, 2009 totaled \$220 million. Funds may be encumbered when they are collected or in process of being collected.

(e) Cash Equivalents

For purposes of the statement of cash flows, the Proprietary Funds consider all highly liquid investments held by trustees, with an original maturity of three months or less when purchased, to be cash equivalents. In addition, all cash and investments with treasurer are also considered to be cash equivalents because they are available to the Proprietary Funds on demand.

(f) Investments

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the City records all of its investments at fair value as defined in the statement.

The City does not engage in any form of derivatives or reverse repurchase agreements in the management of its investment portfolio. Only eligible investments with final maturities not greater than two years from time of purchase are permitted. The City's cash and investments are further explained in Note C.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

(g) Inventory

Inventory is valued at cost utilizing the first-in, first-out method for enterprise funds and the average cost method for internal service funds. Items considered as inventory in the enterprise funds and internal service funds are accounted for as expenditures when acquired by governmental funds.

(h) Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure (e.g. roads, curbs and gutters, streets and sidewalks, and drainage systems) are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. The City defines capital assets as assets with an estimated useful life of five years or more from the time of acquisition by the City and a cost of \$5,000 or more. Such assets are recorded at historical cost or estimated historical cost (for certain assets acquired prior to 1960). Pursuant to the implementation of GASB Statement No. 34, the historical cost of infrastructure assets (retroactive to January 1, 1979) is included as part of the governmental capital assets reported in the government-wide statements. Donated assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment, and infrastructure is depreciated using the straight line method over the following estimated useful lives:

Description	Estimated Lives (years)
Information processing equipment	5-7
Trucks	8
Equipment, furniture, and fixtures	10
Heavy rescue equipment	25
Buildings, infrastructure, water lines, and fire hydrants	40
Sewer mains and certain water assets	75-100

(i) Pensions

Pursuant to the modified accrual basis of accounting, governmental funds record the provision for pension cost when the obligation is incurred and will be liquidated with available and measurable resources. Pension cost for proprietary fund types is recorded when incurred (see Note K).

(j) Insurance

The City assumes the liability for most property damage and personal injury risks. Judgments and claims, including those incurred but not reported as of year-end, are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. The City insures certain of its major buildings. The policy has a \$100,000 deductible. No losses occurred in 2007, 2008, or 2009 that exceeded insurance coverage.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

The City's Division of Police operates a fleet of six jet-powered helicopters. Liability insurance for bodily injury and property damage is carried on all helicopters at \$15,000,000 per loss occurrence and \$1,000,000 per passenger seat. There is no deductible for the liability coverage. In addition, all six aircraft are insured against casualty loss (physical damage) with a deductible of \$500 for losses sustained when the unit is not in motion and a deductible of \$100,000 for losses sustained while the unit is in motion. Three helicopters in the fleet are valued at \$1,000,000 each and three are valued at \$1,700,000 each. Hull insurance is carried on all units at the unit's full value. In addition, the FLIR cameras used in the units during flight operations are also insured at full value.

Additionally, the City provides medical, dental, vision, and short-term disability coverage for its employees on a self-insurance basis. Expenses for claims are recorded on a current basis based on an actuarially determined charge per employee. The City accounts for such activity in an Internal Service Fund in accordance with GASB Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues.

A summary of changes in self-insurance medical claims liability follows:

	(in thousands)				
	2009	2008	2007	2006	2005
Claims liability at January 1	\$ 8,000	\$ 7,500	\$ 6,300	\$ 5,300	\$ 5,000
Incurred claims, net of favorable settlements	104,741	97,630	87,167	82,247	71,646
Claims paid	<u>(104,186)</u>	<u>(97,130)</u>	<u>(85,967)</u>	<u>(81,247)</u>	<u>(71,346)</u>
Claims liability at December 31	<u>\$ 8,555</u>	<u>\$ 8,000</u>	<u>\$ 7,500</u>	<u>\$ 6,300</u>	<u>\$ 5,300</u>

Claims are accrued based upon estimates of the claims liabilities made by management and the third-party administrator of the City. These estimates are based on past experience and current claims outstanding. Actual claims experience may differ from the estimate. An actuary was used in the determination of the current liability. This claims liability is recorded in the Internal Service Fund as accrued wages and benefits.

Beginning in 2006 the City began to partially self-insure its workers' compensation costs in conjunction with the Ohio Bureau of Workers' Compensation. Expenses for claims are recorded on the current basis based on an actuarially determined charge per employee. The City accounts for the activities of this program in an Internal Service Fund in accordance with GASB Statement No. 10.

A summary of changes in self-insurance worker's compensation claims liability follows:

	(in thousands)			
	2009	2008	2007	2006
Claims liability at January 1	\$ 39,040	\$ 26,754	\$ 11,684	\$ -
Incurred claims, net of favorable settlements	1,882	14,158	16,283	11,684
Claims paid	<u>(6,394)</u>	<u>(1,872)</u>	<u>(1,213)</u>	<u>-</u>
Claims liability at December 31	<u>\$ 34,528</u>	<u>\$ 39,040</u>	<u>\$ 26,754</u>	<u>\$ 11,684</u>

(k) Vacation and Sick Leave

City employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation and sick leave at various rates.

Vacation and sick leave accumulated by governmental fund type and proprietary fund type employees is reported as an expense when earned in the government-wide financial statements. Vacation and sick leave

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

accumulated by governmental fund type employees is not reported as an expenditure in the governmental fund financial statements, as current financial resources are not used.

Payment of vacation and sick leave is dependent upon many factors; therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available for the payment of vacation and sick leave when such payments become due.

(l) Debt Issuance Costs, Premiums, Discounts, and Deferred Amounts on Refundings

Bond premiums and discounts, as well as issuance costs and deferred amounts on refundings, are capitalized and amortized over the life of the bonds.

(m) Interfund Transactions

The City has the following types of transactions among funds:

- 1) Reciprocal interfund loans: Amounts provided by one fund to another with a requirement for repayment.
- 2) Reciprocal interfund services provided and used: Purchases and sales of goods and services between funds for a price approximating their external exchange value.
- 3) Nonreciprocal interfund transfers: Flows of assets between funds without equivalent flows of assets in return and without a requirement for repayment. This includes payments in lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided.
- 4) Nonreciprocal interfund reimbursements: Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them.
- 5) The City's interfund receivables and payables at December 31, 2009 are presented in Note E. Transfers are presented in Note P.

(n) Budgetary Information

Annual budgets are adopted for all governmental funds other than capital projects funds on a basis other than GAAP in that revenues are recorded when received in cash and expenditures are recorded when encumbered or paid in cash. Capital projects funds adopt project-length budgets at the time bonds are sold or other funding sources are determined. The City maintains budgetary controls by not permitting expenditures to exceed appropriations at the Object Level One level for each division within each fund.

ORC 5705.39 stipulates that total appropriations made during the fiscal year may not exceed the amount contained in the certificate of estimated resources. The certificate of estimated resources was not amended throughout the year for appropriation increases resulting from amounts determined to be receivable by the City throughout the year for 1 debt service funds and 17 special revenue funds. Corrective action will be taken in future years to amend the certificate of estimated resources reflecting such increased appropriations.

(o) Restricted Net Assets

At December 31, 2009, \$46.744 million of the City's \$242.585 million in governmental activities restricted net assets on the Statement of Net Assets were restricted by enabling legislation, as defined by GASB Statement No. 46, *Net Assets Restricted by Enabling Legislation*.

(p) Other Significant Accounting Policies

Pursuant to local statute and determined by an internal cost allocation plan, certain costs initially borne by the General Fund are then billed as direct charges to other funds of the City. Revenues from these charges are accounted for in the government-wide Statement of Activities as general government and in the governmental funds Statement of Revenue, Expenditures, and Changes in Fund Balances General Fund as

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

charges for services. The corresponding expenses appear as function/program costs in the Statement of Activities.

The City, in its proprietary funds, accounts for all recurring type revenues, including all revenues which the City controls through statutory pricing or regulatory authority, as operating revenues and all recurring type expenses as operating expenses. Non-recurring revenues such as gains on sales of assets and revenues over which the City has minimal or no control, primarily interest earnings, are accounted for as nonoperating revenues. Interest expense and other non-recurring expenses, over which the City has minimal or no control, are reported as non-operating expense.

The City complies with all restrictions governing the use of restricted assets. Such restrictions do not offer discretion regarding use of these resources in an unrestricted manner. Where capital funds, usually bond proceeds, are available capital assets are acquired from such resources. Capital assets can be, however, and to a lesser amount are, acquired from unrestricted resources.

NOTE B—COMMITMENTS AND CONTINGENCIES

(a) Litigation

The City is a defendant in a number of lawsuits pertaining to matters that are incidental to performing routine governmental and other functions. As of April 14, 2010, claims approximating \$210 million were outstanding against the City. Based on the current status of all these legal proceedings, it is the opinion of management that ultimate resolution of such will not have a material effect on the City's financial statements.

(b) Federal Grants

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. While questioned costs may occur, ultimate repayments required of the City have been infrequent in prior years.

(c) Franklin County Convention Facilities Authority (CFA)

The CFA is a separate and distinct entity created under the laws of Ohio. In June 1990, the CFA issued lease revenue bonds for the purpose of constructing a convention facility in downtown Columbus. Also in June 1990, the City and the County of Franklin, Ohio (the County) entered into a lease/sublease arrangement with the CFA pursuant to which the City and the County leased the convention facility as tenants in common from the CFA. The City and the County subleased the facility back to the CFA. The lease requires that the City and the County each pay rent to the CFA in an amount equal to one half of the debt service on the revenue bonds. Under the sublease, the CFA is required to pay rent to the County and the City in an amount equal to such debt service. Such sub rental payments are expected to be derived from the hotel/motel excise tax levied by the CFA, and if such tax is insufficient, from earnings on, and the principal amount of, certain reserve funds created in connection with the issuance of the revenue bonds. If the foregoing amounts are insufficient, the City agreed in the lease to apply that portion of the hotel/motel tax levied by the City and currently paid by the City to a convention and visitors bureau to the payment of rentals under the lease. If, after the application of the foregoing amounts, additional amounts are required to meet the City's and the County's obligations under the lease, such amounts will be paid by the City and the County, in equal shares, from their general resources, provided that their respective legislative bodies have appropriated funds for such purpose. No such payments were necessary prior to or during 2009. The lease will terminate as to the City and the County if their respective legislative bodies fail to appropriate amounts required for rentals thereunder. The total amount of these revenue bonds outstanding at December 31, 2009 was \$164.31 million net of premiums and discounts of \$727 thousand, or a gross amount of \$165.04 million.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

(d) Other liabilities

Compensated Absences and Termination Benefit Arrangement

At December 31, 2009, the City had compensated absences liabilities of Governmental Type Activities that will not be paid from funds available, as defined. The City wishes to fully disclose these liabilities. In accordance with GASB Interpretation No. 6; *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, however, these liabilities are not accounted for, nor are they required to be, in the Fund financial statements contained in this report. Accrued vacation and sick leave are granted to City employees at varying amounts. At the time of the employee's termination, such accruals are paid to the employee at varying rates from the fund to which the employee's payroll is charged. Except for the unused portion of an employee's prior year's sick leave accrual which is recorded in the fund that ultimately disburses this accrual to the employee after year end, all other accrued vacation and sick leave applicable to governmental type activities is not reflected in the fund financial statements contained in this report.

A one-time voluntary severance plan known as the Employee Severance Plan (ESP), designed and implemented by a third party contractor, was approved by City Council on October 27, 2008. The plan was available to classified full-time employees of the City who, as of December 31, 2008, (i) were members of American Federation of State and County Municipal Employees (AFSCME), Columbus Municipal Association of Government Employees (CMAGE), Management Compensation Plan (MCP), or Fraternal Order of Police/Ohio Labor Council (OLC); (ii) held a position that was 50% or more funded by the City's General Fund, Health Special Revenue Fund, or the Recreation and Parks Operating Special Revenue Fund; and (iii) had twenty (20) or more years of service as an employee with the City. The voluntary termination was effective December 31, 2008.

The benefits for the 65 City employees electing the ESP are as follows: AFSCME and OLC employees will receive 100% of their 2008 annual base salary capped at \$35,000 divided into 60 equal monthly payments. CMAGE employees will receive 100% of their annual base salary capped at \$40,000 divided into 60 equal monthly payments. MCP employees will receive 100% of their 2008 annual base salary capped at \$45,000 divided into 60 equal monthly payments. The monthly benefits began in April 2009. To fund the ESP, the City agreed to pay the third party contractor a total of \$2.632 million over three years beginning in 2009 (\$1.657 million, \$507 thousand, and \$468 thousand in 2009, 2010, and 2011, respectively).

The long term liability activity related to compensated absences and the ESP for the year ended December 31, 2009, was as follows:

	Beginning		Ending	Amount
	Balance	Additions	Balance	payable within
				one year
			(in thousands)	
Governmental Activities	\$ 73,600	51,954	51,698	\$ 73,856
Business Type Activities	4,968	7,314	7,212	\$ 5,070

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for all internal service fund compensated absences in the amount of \$1.589 million at year end are included in the totals above for governmental activities. Also, for the governmental activities, compensated absences are generally liquidated at a rate of approximately 79% from the general fund, 18% from other governmental funds, and 3% from the internal service funds.

NOTE C—CASH AND INVESTMENTS

Investment Policies: The City follows GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, and records all its investments at fair value. At December 31, 2009, fair value was \$770,939 below the City's net cost for its investments. At December 31, 2008 fair value was

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

\$4,440,054 above net cost. Fair value is determined by quoted market prices and acceptable other pricing methodologies.

The City pools its cash, except for that held by revenue bond trustees, fiscal and escrow agents, and certain debt service and agency fund cash and investments, for maximum investing efficiency. Earnings on the pool are allocated to individual funds at the discretion of the City Council after meeting revenue bond indentures and other requirements. All statutory requirements are met in distributing earnings of the pool to various funds.

The City Codes, Chapters 325 and 321, respectively, provide for a Treasury Investment Board and a Depository Commission. Both consist of the City Treasurer, who serves as chairman and represents the City Council; the City Auditor, an independently elected official; and the Director of the Department of Finance, representing the Mayor; hence a check and balance process via the separation of powers.

Pursuant to these code sections, the City does not purchase any form of derivatives. The City does invest in STAROhio, an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities Exchange Commission as an investment company, but does operate in a manner similar to Rule 2a-7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price that is the price the investment could be sold for on December 31, 2009.

Management of STAROhio states that its policy also prohibits investing in derivatives and/or engaging in the use of reverse repurchase agreements. Average days to maturity of the STAROhio portfolio at December 31, 2009 was 61 days. The City is prohibited from using reverse repurchase agreements and does not leverage its investment portfolio in any manner. The City purchases investments only through member banks of the Federal Reserve System or broker dealers registered with the National Association of Security Dealers. The City requires broker dealers to formally apply for and be evaluated for eligibility to conduct business with the City.

The City's investment code limits its investments to those governmental type investments noted below. Generally, only eligible investments with the remaining terms not greater than two years until final maturity are purchased by the Treasurer. Investments with a remaining term of greater than two years may be purchased only with the specific approval of City Council. Average days to maturity of the City's investments with the Treasurer at December 31, 2009 was 361.3 days.

Investments as permitted by Chapter 325 of the Columbus City Code are:

- A. Bonds, notes, or other obligations of the United States government or its Agencies for which the faith of the United States is pledged for the payment of principal and interest thereon. They are:

Obligations of the United States government:

- United States Treasury Bills
- United States Treasury Notes
- United States Treasury Bonds
- United States Treasury Strips

Obligations guaranteed by the United States government:

Federal government agencies:

- Department of Housing and Urban Development
- Farmers Home Administration
- General Service Administration
- Government National Mortgage Association
- Maritime Administration
- Washington Metropolitan Area Transit Authority

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

- B. Bonds, notes, debentures, or other obligations issued by any of the federal government-sponsored enterprises listed below. They are:
 - Federal Farm Credit System
 - Federal Home Loan Banks
 - Federal Home Loan Mortgage Corporation
 - Federal National Mortgage Association

- C. The Ohio State Treasurer’s Asset Reserve Funds (STAROhio) pursuant to Ohio Revised Code 135.45;

- D. Bonds or other obligations of the City of Columbus, Ohio;

- E. Obligations of the State of Ohio or any municipal corporation, village, county, township, or other political subdivision of the State of Ohio, as to which there is no default of principal or interest and which have been approved as to their validity by nationally recognized bond counsel.

- F. Certificates of deposits (collateralized as described below) in eligible institutions applying for moneys as provided in Chapter 321 of Columbus City Codes; and

- G. Repurchase agreements that are collateralized with legally authorized securities as defined in Chapter 321.08 of Columbus City Code and held in third-party safekeeping designated by the City Treasurer and in the name of the City of Columbus.

Safeguarding activities call for the City’s investments with the Treasurer, except for investments with STAROhio, investments held by revenue bond trustees, fiscal and escrow agents, and certain debt service and agency funds, to be held in book entry form at federal reserve banks in the accounts of certain member banks-agents of the City who hold the investments in the City’s name.

The revenue bond agreements of the water and sanitary sewer enterprises require certain cash and investments to be maintained and managed by trustees. The respective trustees, bank trust departments, invest these monies at the direction of the City Auditor pursuant to the revenue bond agreements.

All of the City’s deposits and investments comply with State statutes, City ordinances, and applicable bond indentures.

Deposits: Custodial credit risk is the risk that, in the event of a bank failure, the City’s deposits may not be returned. The City’s policy is to place deposits with major local banks (as defined by Chapter 321 of the City Code) approved by the Depository Commission. All deposits, except for deposits held by fiscal and escrow agents or trustees, are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by Chapter 135 of the ORC and Chapter 321 of the Columbus City Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system in the name of the respective depository bank, and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at a Federal Reserve Bank in the name of the City.

At December 31, 2009, the carrying amount of all City deposits, exclusive of money market funds in the amount of \$13,408,062 held by bond trustees, was \$423,156,223. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2009, \$55,549,332 of the City’s bank balance of \$424,033,897 was exposed to custodial risk as follows:

	(in thousands)
Uninsured and collateral held by the pledging financial institution's agents not in the City's name	\$ 55,000
Uncollateralized and uninsured	549
Total balances per banks	\$ 55,549

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

The money market funds, amounting to \$13,408,062, while held by bond trustees as the City's agents and in the City's name, are also considered uncollateralized and uninsured. However, their disposition and availability are governed by bond ordinances and indentures.

Investments: As of December 31, 2009, the City had the following investments and maturities (amounts in thousands):

	Fair Value	Investment Maturities				
		6 months or less	7 to 12 months	13 to 18 months	19 to 24 months	Greater than 24 months
STAROhio	\$ 1,906	1,906	-	-	-	-
US Treasuries	2,039	2,039	-	-	-	-
FHLB Notes	340,672	50,094	-	-	290,578	-
FHLMC Notes	151,461	25,075	-	120,381	6,005	-
FNMA Notes	115,730	20,094	-	95,636	-	-
City of Columbus Assessment Bonds	455	11	444	-	-	-
City of Columbus Assessment Notes	286	-	286	-	-	-
City of Columbus Limited GO Bonds	950	-	-	-	-	950
Total	\$ 613,499	99,219	730	216,017	296,583	950

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy generally limits investment portfolio maturities to two years or less. The City Treasurer holds two investments which mature in November 2022 and November 2029. These \$950,000 investments in City of Columbus Limited General Obligation Bonds were specifically authorized by City Council.

Credit Risk. The City's investments in the FHLB, and FHLMC Coupon Notes were rated AAA and Aaa by Standard & Poor's and Moody's Investor Services, respectively. The City's investment in FNMA Coupon Notes were rated AAA by both Standard and Poor's and Fitch. The City's investments in various City of Columbus bonds and notes totaling \$1,690,968 were not specifically rated; however, the City of Columbus Assessment Bonds are general obligations of the City. The City's general obligation bond ratings by Standard & Poor's, Moody's Investor Services, and Fitch Ratings are AAA, Aaa, and AAA, respectively. Standard and Poor's has assigned STAROhio an AAAM money market rating. The City's policy regarding credit risk is manifest in the types of investments the City is permitted to purchase as prescribed by the City Code, as described above.

Concentration of Credit Risk. The Treasury Investment Board guidelines do not place a limit on the amount which may be invested in any one issuer. Of the City's total investments, 55.5% are FHLB Notes, 24.7% are FHLMC Notes, and 18.9% are FNMA Notes. All other investments not explicitly guaranteed by the U.S. government are 0.6% of the City's total investments. Investments explicitly guaranteed by the U.S. Government are 0.3% of the City's total investments.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Reconciliation of Cash and Investments to the Statement of Net Assets: The following is a reconciliation of cash and investments to the Statement of Net Assets as of December 31, 2009.

	(in thousands)
Investments (summarized in prior table)	\$ 613,499
Carrying amount of the City's Deposits	423,156
Money Market Funds held by Bond Trustees	13,408
Cash and collection items on hand	311
Less: City Auditor warrants payable	(38,654)
Total	\$ 1,011,720
<i>Governmental Activities</i>	
Governmental Funds	
Cash and investments with treasurer	\$ 313,182
Cash and investments with fiscal and escrow agents and other	549
Cash and cash equivalents with trustee	9,042
Investments	2,521
Internal Service Funds	
Cash and investments with treasurer	79,531
Total Cash and Investments - Governmental Activities	404,825
<i>Business-Type Activities</i>	
Enterprise Funds	
Cash and investments with treasurer	205,471
Restricted cash and cash equivalents with treasurer and other	361,771
Restricted cash and cash equivalents with trustee	4,365
Total Cash and Investments - Business-Type Activities	571,607
<i>Agency Funds</i> - cash and investments with treasurer	35,288
Total	\$ 1,011,720

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

NOTE D—RECEIVABLES

Receivables at December 31, 2009 consist of the following (in thousands):

	Taxes	Customer and other Accounts	Lease	HUD Loans	Special Assessments	Accrued Interest	Gross Receivables	Less: Allowance for uncollectibles	Receivables, net
Governmental type funds:									
General fund	\$ 105,947	2,738	4,151	-	-	920	113,756	(108)	\$ 113,648
General bond retirement	-	-	-	-	-	7	7	-	7
Special income tax	18,269	-	-	-	781	-	19,050	-	19,050
Other governmental funds	-	8,792	-	84,179	-	130	93,101	(76,809)	16,292
Total governmental funds	124,216	11,530	4,151	84,179	781	1,057	225,914	(76,917)	148,997
Business type funds:									
Water	-	33,624	-	-	-	401	34,025	(6,106)	27,919
Sanitary sewer	-	45,324	-	-	1,076	888	47,288	(362)	46,926
Storm sewer	-	6,804	-	-	-	84	6,888	(277)	6,611
Electricity	-	13,353	-	-	2,727	20	16,100	(1,395)	14,705
Parking garages	-	-	-	-	-	20	20	-	20
Total business type funds	-	99,105	-	-	3,803	1,413	104,321	(8,140)	96,181
Internal service funds	-	18	-	-	-	-	18	(1)	17
Total	\$ 124,216	110,653	4,151	84,179	4,584	2,470	330,253	(85,058)	\$ 245,195

Housing and Urban Development (HUD) loans include Community Development Act (CDA) loans of \$25.3 million, Home Investment Partnerships (HOME) Program loans of \$55.9 million, and various other loans totaling \$3.0 million. Funds received under these programs that are loaned to eligible recipients are recorded as loans receivable. The City has recorded a \$75.7 million allowance for uncollectible HUD loans. In addition, the net receivable balance has been reported in the *Nonspendable* component of fund balance on the governmental fund financial statements.

The revenue related to certain other receivables presented in the table above has been deferred due to the nature of those receivables. Deferred revenue and other is comprised of the following (in thousands):

	Governmental Type Funds				Business Type Funds
	Other			Totals	Enterprise Funds
	General	Special Income Tax	Governmental Funds		
Income tax (Note L)	\$ 24,842	8,281	-	\$ 33,123	\$ -
Property tax (Note M)	49,533	-	-	49,533	-
Shared revenue - unrestricted	12,400	-	14,203	26,603	-
Lease receivable (SWACO - Note H)	4,151	-	-	4,151	-
EMS receivable	505	-	-	505	-
Special assessments	-	683	-	683	3,218
Grants and other	-	-	4,983	4,983	-
Total deferred revenue	\$ 91,431	8,964	19,186	\$ 119,581	\$ 3,218

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Enterprise customer and other accounts receivable include unbilled charges for services at December 31, 2009 as follows:

	<u>(in thousands)</u>
Water enterprise	\$ 12,735
Sanitary sewer enterprise	21,510
Storm sewer enterprise	3,126
Electricity enterprise	<u>4,542</u>
Total unbilled charges for services	<u>\$ 41,913</u>

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

NOTE E—DUE FROM AND DUE TO / INTERFUND RECEIVABLES AND PAYABLES

	(in thousands)	
	<u>Due From</u>	<u>Due To</u>
Governmental funds:		
General	\$ 2,581	\$ 50
General bond retirement	-	636
Special income tax	2,360	107
Other governmental:		
General government grants	-	183
Development services	4	14
Community development act	-	7
Health	25	15
Health grants	-	20
Street construction maintenance and repair	1,127	113
Treasury investment earnings	-	529
Golf course operations	20	5
Recreation and parks operations	73	42
Recreation and parks grants	6	-
Private grants	-	5
Pen site TIF	-	607
NWD off site TIF	-	1,337
Brewery District TIF	-	95
Waggoner Road TIF	-	4
Hayden Run South TIF	-	10
Parks and recreation bond V-95, V-99, V-04	-	2
Streets and highways V-95, V-99, V-04	-	5
Local transportation improvement	31	234
Federal/State highway engineering	-	34
Northwest corridor	10	-
	<u>1,296</u>	<u>3,261</u>
Internal Service Funds:		
Employee Benefits	166	-
Fleet management	67	2,938
Information services	3	26
Mail, print, term contracts	6	115
Construction inspection	19	41
Land acquisition	23	-
	<u>284</u>	<u>3,120</u>
Business type funds:		
Water	114	34
Sanitary sewer	222	222
Storm sewer	84	7
Electric	720	224
	<u>1,140</u>	<u>487</u>
	<u>\$ 7,661</u>	<u>\$ 7,661</u>

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

The outstanding balances between funds result mainly from the time lag between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made.

Certain Interfund Receivable/Payables of a longer term repayment schedule also exist. The Special Income Tax fund has paid debt service on certain general obligation bonds, proceeds of which were used for golf course improvements. The Recreation debt service fund, not a major fund, will make repayments from a portion of its revenues.

	(in thousands)	
	Receivables	Payables
Interfund Receivable/Payables:		
Special income tax	\$ 5,307	-
Other governmental funds -		
Recreation debt service	-	5,307
Totals	\$ 5,307	5,307

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

NOTE F—CAPITAL ASSETS

Capital assets; those assets with an estimated useful life of five years or more from the time of acquisition by the City and a cost of \$5,000 or more, are primarily funded through the issuance of long term bonds and loans. Land and construction in progress are not subject to depreciation.

A summary of capital assets and changes occurring in 2009 follows.

	(in thousands)			
	Balance December 31, 2008	Additions	Deletions	
Capital Assets used in:				
Governmental Activities				
Nondepreciable capital assets -				
Land	\$ 266,648	8,136	14,558	\$ 260,226
Total nondepreciable capital assets	<u>266,648</u>	<u>8,136</u>	<u>14,558</u>	<u>260,226</u>
Depreciable capital assets:				
Building	448,709	28,830	2,577	474,962
Improvements, other than building	203,490	9,239	404	212,325
Machinery and equipment	282,355	12,466	18,801	276,020
Infrastructure	1,312,774	62,804	-	1,375,578
Total depreciable capital assets	<u>2,247,328</u>	<u>113,339</u>	<u>21,782</u>	<u>2,338,885</u>
Accumulated depreciation:				
Building	141,511	11,605	951	152,165
Improvements, other than building	69,913	5,084	310	74,687
Machinery and equipment	198,555	16,522	17,979	197,098
Infrastructure	323,554	33,307	-	356,861
Total accumulated depreciation	<u>733,533</u>	<u>66,518</u>	<u>19,240</u>	<u>780,811</u>
Total depreciable capital assets, net	<u>1,513,795</u>	<u>46,821</u>	<u>2,542</u>	<u>1,558,074</u>
Total governmental activities capital assets, net	<u>\$ 1,780,443</u>	<u>54,957</u>	<u>17,100</u>	<u>\$ 1,818,300</u>
Business Type Activities				
Nondepreciable capital assets -				
Land	\$ 50,680	7,696	-	\$ 58,376
Construction in progress	230,604	30,698	-	261,302
Total nondepreciable capital assets	<u>281,284</u>	<u>38,394</u>	<u>-</u>	<u>319,678</u>
Depreciable capital assets:				
Building	204,803	13,196	1,086	216,913
Improvements, other than building	2,544,312	288,900	-	2,833,212
Machinery and equipment	91,153	3,281	8,860	85,574
Infrastructure	159,287	6,278	497	165,068
Total depreciable capital assets	<u>2,999,555</u>	<u>311,655</u>	<u>10,443</u>	<u>3,300,767</u>
Accumulated depreciation:				
Building	149,679	3,851	183	153,347
Improvements, other than building	721,642	59,237	-	780,879
Machinery and equipment	74,648	3,321	8,855	69,114
Infrastructure	25,532	3,794	497	28,829
Total accumulated depreciation	<u>971,501</u>	<u>70,203</u>	<u>9,535</u>	<u>1,032,169</u>
Total depreciable capital assets, net	<u>2,028,054</u>	<u>241,452</u>	<u>908</u>	<u>2,268,598</u>
Total business type activities capital assets, net	<u>\$ 2,309,338</u>	<u>279,846</u>	<u>908</u>	<u>\$ 2,588,276</u>

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Capital assets, net of accumulated depreciation, at December 31, 2009 appear in the Statement of Net Assets as follows (in thousands).

Governmental Activities (excludes Internal Service Funds)	\$ 1,783,499		
Business type activities:		Internal service funds:	
Water enterprise	\$ 480,042	Fleet management	\$ 27,415
Sanitary sewer enterprise	1,839,725	Information services	7,214
Storm sewer enterprise	146,607	Mail, Print Term Contracts	172
Electricity enterprise	95,643		
Garage enterprise	26,259		

Depreciation expense in 2009 was charged to the following functions and funds (in thousands).

Governmental Activities (excludes Internal Service Funds):			
General government	\$ 3,165		
Public service	40,606		
Public safety	13,834	Internal service funds:	
Development	960	Fleet management	\$ 795
Health	178	Information services	519
Recreation and parks	6,434	Mail, Print Term Contracts	27
	<u>\$ 65,177</u>		<u>\$ 1,341</u>
Business type activities:			
Water enterprise	\$ 17,993		
Sanitary sewer enterprise	44,279		
Storm sewer enterprise	3,794		
Electricity enterprise	3,880		
Garage enterprise	257		
	<u>\$ 70,203</u>		

Interest incurred during the construction phase (\$8.8 million in 2009), net of related interest earnings (\$5.127 million in 2009), of business-type activity, capital assets is included as part of the capitalized value of the assets constructed. Interest was capitalized in 2009 in the following activities/funds.

	(in thousands)
Water enterprise	\$ 1,425
Sanitary sewer enterprise	<u>2,248</u>
Total 2009 interest capitalized	<u>\$ 3,673</u>

Construction commitments will be funded with existing resources and/or issuance of additional debt.

NOTE G—BONDS, NOTES, LOANS, AND CAPITAL LEASE PAYABLE

Bonds, notes, loans, and capital lease payable in the Statement of Net Assets are summarized below. Internal service fund debt of \$42.910 million, which includes unamortized premiums of \$799 thousand and unamortized deferred amounts on refundings of \$10 thousand, is included in governmental type debt.

	Governmental Type	Business Type Activities				
		Water	Sanitary Sewer	Storm Sewer	Electricity	Garage
			(in thousands)			
Amount outstanding at December 31, 2009	\$ 903,532	392,401	1,498,605	126,405	28,994	29,500
Unamortized bond premium	52,749	17,882	22,139	7,679	1,576	481
Unamortized bond discount	-	(173)	(216)	-	-	-
Unamortized deferred amounts on refundings	<u>(14,419)</u>	<u>(2,920)</u>	<u>(4,000)</u>	<u>(2,002)</u>	<u>(131)</u>	<u>-</u>
Amount per Statement of Net Assets	<u>\$ 941,862</u>	<u>407,190</u>	<u>1,516,528</u>	<u>132,082</u>	<u>30,439</u>	<u>29,981</u>

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

The following table shows the activity in bonds, notes, loans, and capital lease payable during 2009.

Type of obligation	Balance				Balance		Amount due in 2010
	December 31, 2008	New Issues	Refundings	Maturities	Refunded	December 31, 2009	
	(in thousands)						
Governmental activities							
General obligation:							
OPWC notes	\$ 5,736	147	-	450	-	\$ 5,433	\$ 228
Bonds-fixed rate	790,421	56,055	3,468	86,218	3,600	760,126	81,505
Bonds-variable rate	11,935	-	-	2,285	-	9,650	2,285
Notes-short-term fixed rate	4,225	-	8,150	4,225	-	8,150	8,150
Notes-long-term fixed rate	6,115	7,035	-	-	-	13,150	-
Capitalized lease(Note J)	2,000	-	-	-	-	2,000	-
Information services bonds-fixed rate	15,113	6,410	-	3,355	-	18,168	3,010
Fleet management bonds-fixed rate	25,373	-	60	1,420	60	23,953	1,421
Revenue obligations:							
Bonds (TIFs)-fixed rate	61,795	-	-	1,190	8,150	52,455	1,555
Notes (TIFs)-long-term fixed	10,356	91	-	-	-	10,447	N/A
Single family mortgage revenue note (FNMA)	6	-	-	6	-	-	N/A
Total governmental activities	933,075	69,738	11,678	99,149	11,810	903,532	98,154
Business-type activities							
Water							
General obligation:							
Bonds-fixed rate	278,155	92,900	3,140	25,741	3,172	345,282	24,797
Bonds-variable rate	25,715	-	-	3,135	-	22,580	3,135
Revenue obligations-							
Bonds-fixed rate	15,075	-	-	7,235	-	7,840	7,840
OWDA/EPA loans	7,731	9,293	-	325	-	16,699	677
Total water	326,676	102,193	3,140	36,436	3,172	392,401	36,449
Sanitary sewer							
General obligation:							
Notes	-	286	-	-	-	286	286
Bonds-fixed rate	193,117	69,600	3,280	20,052	3,410	242,535	17,107
Bonds-variable rate	72,000	-	-	4,000	-	68,000	4,000
Revenue obligations:							
Bonds-fixed rate	390,000	-	-	-	-	390,000	-
Bonds-variable rate	51,855	-	-	-	-	51,855	-
OWDA/EPA loans	722,166	58,840	-	35,077	-	745,929	37,588
Total sanitary sewer	1,429,138	128,726	3,280	59,129	3,410	1,498,605	58,981
Storm sewer							
General obligation:							
Bonds-fixed rate	119,876	12,555	237	8,565	238	123,865	8,466
Bonds-variable rate	2,885	-	-	345	-	2,540	345
Total storm sewer	122,761	12,555	237	8,910	238	126,405	8,811
Electricity							
General obligation:							
Notes	108	-	-	108	-	-	-
Bonds-fixed rate	29,662	4,256	-	4,924	-	28,994	4,916
Bonds-variable rate	910	-	-	910	-	-	-
Total electricity	30,680	4,256	-	5,942	-	28,994	4,916
Parking Garages							
General obligation:							
Notes-fixed rate	20,000	9,500	20,000	-	20,000	29,500	29,500
Total parking garages	20,000	9,500	20,000	-	20,000	29,500	29,500
Total business-type activities	1,929,255	257,230	26,657	110,417	26,820	2,075,905	138,657
Total	\$ 2,862,330	326,968	38,335	209,566	38,630	\$ 2,979,437	\$ 236,811

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

The principal retirement in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances is comprised of the following.

	(in thousands)
General obligation OPWC notes	\$ 450
Single Family Mortgage Revenue Note (FNMA)	6
General obligation bonds	88,503
Revenue bonds (TIFs)	1,190
Total	\$ 90,149

Proceeds from bonds and long-term notes in the Other Governmental Funds (Capital Projects Fund) Statement of Revenue, Expenditures, and Changes in Fund Balance consist of the following.

	(in thousands)
General obligation notes - New Issues	\$ 7,182
General obligation bonds - New Issues	56,055
Revenue note (TIFs)	91
Total	\$ 63,328

Short-Term Notes

Special Assessments: The City issues special assessment notes for certain projects where the direct citizen-beneficiary of the project shares in its costs. Upon final determination of costs, the City then converts the remaining portion of the note (the portion not paid upon project completion by the citizen-beneficiary) to bonds. All special assessment notes are general obligations of the City and are held by the Debt Service Fund or the City's pooled cash and investments with Treasurer. All such notes are accounted for in Business-Type-Enterprise activities.

Issuances and maturities of such notes during 2009 were as follows (in thousands).

Accounted for in:	Date issued	Maturity date	Interest rate	Balance at December 31, 2008	Additions	Deletions	Balance at December 31, 2009
Sanitary Sewer	4/16/2009	11/16/2010	2.91%	\$ -	286	-	\$ 286
				-	-	-	-
Total Sanitary Sewer				\$ -	286	-	\$ 286
Electricity	12/4/2008	7/16/2009	4.75%	\$ 69	-	69	\$ -
	12/4/2008	7/16/2009	4.75%	39	-	39	-
Total Electricity				\$ 108	-	108	\$ -

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Series 2009-1 Various Purpose Limited Notes (General Obligation): Notes in the amount of \$37.650 million were issued in December 2009 to fund the construction of two parking garages in downtown Columbus and retire \$20 million of the City's 2008-1 Parking Garage Notes previously issued for such purpose. \$8.150 million of the notes were issued to refund the City's Series 2005A Polaris Subordinated TIF Bonds.

The proceeds for the Parking Garages were used to acquire and construct an approximately 773-space parking garage located at the corner of Rich and Front Streets and an approximately 682-space parking garage located at the corner of Fourth and Elm Streets.

The portion of the Notes allocated to the Polaris TIF was issued in connection with the construction of the Fashion Mall Parkway/Interstate 71 interchange and associated roadways.

The City expects to refund the notes with the proceeds of bonds, or refunding bond anticipation notes, to be issued prior to the December 10, 2010 maturity date of the notes. The City intends to pay debt service on these bonds from (i) special assessments to be levied in order to pay a portion of the cost of the Fourth and Elm Garage; (ii) TIF revenues generated in the downtown area to pay a portion of the cost of the garages; (iii) parking revenues received from the operation of the garages; and (iv) TIF revenues collected by the City to pay for the Polaris project.

Long-Term Notes

Except for the FNMA note and the TIF notes, all other notes payable are backed by the full faith and credit, i.e. general obligations, of the City. Notes may be issued in anticipation of long-term bond financing and are refinanced until such bonds are issued. There are, however, long-term notes for which the debt service will be paid from current resources. Those notes are as follows.

State Infrastructure Bank (SIB): The City currently has two SIB loans administered and funded by the Ohio Department of Transportation. The first loan, Roberts Road, provides funds for road reconstruction and improvements. To date, the SIB has disbursed \$7.164 million for this project. The Mid-Ohio Regional Planning Commission has agreed to provide funds for the repayment of this loan. The second loan, Main St. Bridge, provides funds for the replacement and construction of the new bridge and accompanying infrastructure. The amount disbursed to date is \$5.986 million.

Ohio Public Works Commission (OPWC): OPWC extends both grants and loans to the City. In certain OPWC commitments, the agreements with OPWC provide for cash received by the City to be first considered as grant receipts. Monies received by the City after the grant commitment has been fulfilled by OPWC are then considered loans. Only the loan portion need be repaid by the City. The first two commitments from OPWC included loan monies only.

Notes in the amount of \$5.433 million accounted for as Governmental type represent the amounts due on nineteen loans from the Ohio Public Works Commission (OPWC) for infrastructure improvements. These notes are non-interest-bearing and have serial maturities, with final maturities January 1, 2030. Initial repayments of the loans began in July 1994. OPWC has committed to additional non-interest-bearing loans as shown in the following table. Cash is provided to the City by OPWC only to the extent of project completion. Only that portion of the loan commitment actually paid to the City is recognized as a liability by the City. Repayments of these loans are made from the Debt Service Fund. OPWC loans are considered general obligations of the City and Governmental type obligations.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Grant and loan commitments and loans outstanding at December 31, 2009 were as follows (in thousands):

Project	Project Number	Total grant commitment	Total loan commitment	Total	Prior to	Outstanding	
				Loaned at 12/31/2009	2009	In 2009	Loans at 12/31/09
Sawmill Road	CC515	\$ -	\$ 200	200	150	10	40
Roberts Road	CC522	-	1,052	902	681	45	176
Neil Avenue	CC814	2,278	188	56	33	3	20
Cleveland Ave. N.	CC903	2,503	1,347	1,347	738	67	542
Cleveland Ave. S.	CC914	2,773	1,053	1,053	555	53	445
Main Street Rehab	CC019	441	88	88	43	4	41
Mound Street Rehab	CC017	546	98	98	52	5	41
Livingston Ave. Rehab	CC015	1,622	352	352	188	18	146
Group 6	CC013	361	120	58	27	3	28
Edgehill Improvements	CC15A	577	180	162	72	8	82
US 23 Culvert	CC18A	305	95	39	20	2	17
James Road	CC08B	2,867	623	623	248	31	344
Stelzer Road	CC06C	2,082	174	87	22	4	61
Greenlawn Avenue	CC04D	5,298	1,277	1,277	288	64	925
ADA Curb Ramps	CC08D	470	97	18	5	1	12
Morse Rd. Phase 1	CC06H	3,854	1,354	475	-	24	451
McKinley Avenue	CC13H	1,168	1,107	845	-	43	802
Main Street Bridge	CC02J	3,904	1,308	1,308	130	65	1,113
Morse Rd. Rehab	CC02K	3,492	1,175	147	-	-	147
Lockbourne Rd. Recon.	CC08L	1,498	502	-	-	-	-
Henderson Rd. Olent.	CC06M	712	239	-	-	-	-
Williams Rd. Underpass	CC14L	502	1,498	-	-	-	-
RiverSouth Roadway	CC02M	3,745	1,255	-	-	-	-
			<u>\$ 15,382</u>	<u>9,135</u>	<u>3,252</u>	<u>450</u>	<u>5,433</u>

Future debt service requirements on the OPWC loans and loan commitments are shown as Future Debt Service for Governmental Type Non-Proprietary – Notes contained in this Note G.

Notes (TIF): This amount represents a developer's participation in debt service on certain limited general obligation bonds. The agreement between the City and the developer requires the developer to pay to the City 65% of debt service on the applicable portion of the bonds less the revenues received by the City from two TIFs. The amounts received by the City from the developer were as follows:

Date received from developer	(in thousands)
April 27, 2002	\$ 1,221
March 5, 2003	1,837
February 19, 2004	1,542
February 10, 2005	1,255
January 24, 2006	818
January 17, 2007	741
January 31, 2008	443
January 29, 2009	91
	<u>\$ 7,948</u>

The City must begin repaying the developer when the applicable TIF revenues exceed 65% of the debt service on the applicable portion of the bonds. The interest rate on the notes shall not exceed the City's rate of borrowing on general obligation bonds. The interest rate on the notes is estimated to be 4.50%. The repayment obligation is limited solely to revenues of the two applicable TIFs and does not constitute a general obligation of the City. A precise date for beginning repayments of the notes and any such future notes cannot be determined.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Also included is \$2.499 million representing TIF revenues pledged to the Columbus Franklin County Finance Authority for proceeds of bonds issued by the Authority but given to the City for park land acquisition. The recording of the \$2.499 is pursuant to GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues".

FNMA: The City participates in various affordable housing efforts. The following long-term note is not a general obligation of the City but is payable solely from mortgage payments made by the homebuyers and certain grant funds provided solely for this purpose. The FNMA note is also considered a governmental type obligation.

	<u>Issued Date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Outstanding at December 31, 2009</u>
Non-enterprise:				(in thousands)
Federal National Mortgage Association (FNMA)				
Single Family Mortgage				
Revenue Note	8/11/1998	9/1/2009	6.63%	\$ 0

Arbitrage Regulations

The City has calculated and recorded all liabilities related to federal arbitrage regulation.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Debt Summary

This summary includes long-term general obligation (G.O.) and revenue supported debt, \$8.150 million of governmental type short-term notes (Polaris) and \$29.500 million of business type short-term notes (Parking Garages). The capitalized lease (Note J) and \$286 thousand of short-term special assessment notes are excluded.

	Years of Issue	Years due through	Interest rate	Weighted Average Interest rate	Amount (in thousands)
Governmental activities					
G.O. Ohio Public Works Commission notes	1993-2009	2030	0.00%	0.00%	\$ 5,433
G.O. Bonds-fixed rate	1982-2009	2030	2.75% to 12.25%	4.89%	760,126
G.O. Bonds-variable rate	1996	2014	0.12% to 0.55%	0.23%	9,650
			(0.17% at year end)		
G.O. Notes-short-term fixed rate	2009	2010	2.00%	2.00%	8,150 (1)
G.O. Notes-long-term fixed rate	2008-2009	-	0.00% to 3.00%	3.00% (2)	13,150
G.O. Information services bonds-fixed rate	1998-2009	2017	3.49% to 5.50%	4.32%	18,168
G.O. Fleet management bonds-fixed rate	1998-2009	2027	3.34% to 5.00%	4.04%	23,953
Revenue Bonds (TIFs)-fixed rate-Easton	2004	2026	3.00% to 5.00%	4.37%	33,950
Revenue Bonds (TIFs)-fixed rate-Polaris	2004	2026	3.20% to 4.75%	4.38%	18,505
Revenue Note (TIF)-fixed rate-Nationwide	2002-2009	-	4.50%	4.50%	7,948
Revenue Note (TIF)-fixed rate-Harrison West	2007	-	6.00%	6.00%	2,499
Total governmental type					<u>\$ 901,532</u>
Business-type activities					
Water					
G.O. Bonds-fixed rate	1978-2009	2030	2.95% to 12.375%	4.73%	\$ 345,282
G.O. Bonds-variable rate	1995-1996	2017	0.12% to 0.55%		
			(0.17% at year end)	0.23%	22,580
Revenue Bonds-fixed rate Series 1999	1999	2010	5.00%	5.00%	7,840
OWDA-EPA loans	2007-2009	2031	3.20% to 3.76%	3.41%	16,699
Sanitary sewer					
G.O. Bonds-fixed rate	1978-2009	2030	3.97% to 12.375%	4.75%	242,535
G.O. Bonds-variable rate	2006	2026	0.10% to 0.35%	0.20%	68,000
			(0.15% at year end)		
Revenue Bonds-fixed rate Series 2008	2008	2032	4.25% to 5.00%	4.72%	390,000
Revenue Bonds-variable rate Series 2008	2008	2032	0.12% to 0.55%	0.23%	51,855
			(0.24% at year end)		
OWDA-EPA loans	1994-2009	2031	0.91% to 4.66%	3.65%	745,929
Storm sewer					
G.O. Bonds-fixed rate	1973-2009	2030	3.33% to 12.375%	4.75%	123,865
G.O. Bonds-variable rate	1995-1996	2017	0.12% to 0.55%	0.23%	2,540
			(0.17% at year end)		
Electricity					
G.O. Bonds-fixed rate	1997-2009	2025	4.00% to 6.25%	4.98%	28,994
Parking Garages					
G.O. Notes- short-term fixed rate	2009	2010	2.00%	2.00%	29,500 (1)
Total business type-enterprise					<u>2,075,619</u>
Total					<u>\$ 2,977,151</u>

(1) Intended to be converted to long-term debt.

(2) Interest will be calculated at the rate of 0.00% from the date monies are first disbursed to the City until, and including, the last day of the twelfth month. From the first day of the thirteenth month and thereafter, interest will be calculated at the rate of 3.00%.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Long-Term Debt Payout

Certain characteristics of the City's long-term debt are shown in the following table. This table excludes the capitalized lease (Note J), \$286 thousand of special assessment short-term notes, \$8.150 million of governmental type short-term notes (Polaris), and \$29.500 million of business type short-term notes (Parking Garages).

	(in thousands)						Primary Government Total
	Governmental Type	Business Type				Business Type Total	
		Water	Sanitary Sewer	Storm Sewer	Electricity		
Amount outstanding							
General obligations (G.O.)	\$ 830,480	367,862	310,535	126,405	28,994	\$ 833,796	\$ 1,664,276
Revenue obligations	62,902	24,539	1,187,784	-	-	1,212,323	1,275,225
Total	<u>\$ 893,382</u>	<u>392,401</u>	<u>1,498,319</u>	<u>126,405</u>	<u>28,994</u>	<u>\$ 2,046,119</u>	<u>\$ 2,939,501</u>
% of outstanding amounts							
General obligations (% X total)	93.00%	93.70%	20.70%	100.00%	100.00%	40.80%	56.60%
Limited-unvoted (% X G.O.)	35.50%	7.70%	11.50%	24.30%	11.60%	11.80%	23.60%
Unlimited-voted (% X G.O.)	64.50%	92.30%	88.50%	75.70%	88.40%	88.20%	76.40%
Revenue obligations (% X total)	7.00%	6.30%	79.30%	0.00%	0.00%	59.20%	43.40%
% X Principal paid out within 10 yrs							
General obligations	83.33% ⁽¹⁾	73.30%	64.47%	67.96%	94.29%	69.93%	76.54% ⁽¹⁾
Revenue obligations	47.10% ⁽²⁾	100.00% ⁽³⁾	0.00% ⁽⁴⁾	-	-	2.00% ⁽³⁾⁽⁴⁾	6.50% ⁽²⁾⁽³⁾⁽⁴⁾
Weighted average interest rate							
General obligations	4.79%	4.41%	3.64%	4.65%	4.91%	4.18%	4.50%
Revenue obligations	4.49%	4.18%	3.86%	-	-	4.85%	4.83%

(1) Exclusive of Ohio Public Works Commission Notes of \$5,433,860 and SIB Loans of \$13,150,148.

(2) Exclusive of TIF Notes of \$10,447,161.

(3) Exclusive of Water Ohio Water Development Authority Loans of \$16,699,259.

(4) Exclusive of Sanitary Sewer Ohio Water Development Authority Loans of \$745,929,151.

Variable interest rate bonds

The variable interest rate bonds were issued, pursuant to ordinances adopted by Council, in the Sanitary Sewer Enterprise in 2006 and 2008; Water Enterprise in 1995 and 1996; Storm Sewer Enterprise in 1995 and 1996; and Non-enterprise in 1996, respectively. The 2008 Sanitary Sewer (weekly interest rate mode) bonds are revenue bonds. The 2006 Sanitary Sewer Enterprise, the Water Enterprise, the Storm Sewer Enterprise, and the Non-enterprise bonds are variable rate, weekly interest rate mode, general obligation bonds. The proceeds of the bonds were used to provide funds for certain capital improvements, retire certain bonds and notes previously issued by the City, establish bond reserve funds, where required, in accordance with trust agreements, and pay costs incurred to issue the bonds.

Interest on the variable interest rate bonds is paid at various times as specified in the trust agreements relating to such bonds, at rates determined by the remarketing agent and the City after reviewing the rates of similar municipal issues. The bonds may be put at the discretion of the holders at a price equal to principal plus accrued interest on any interest payment date or such other dates as specified in the trust agreements. The remarketing agent is authorized to use its best efforts to sell the put bonds at a price equal to 100% of the principal amount.

The variable rate general obligation bonds are accounted for in the Governmental type bonds (\$9.650 million) the Water Enterprise Fund (\$22.580 million), the Sanitary Sewer Enterprise Fund (\$68.000 million) and the Storm Sewer Enterprise Fund (\$2.540 million). On July 6, 2007, the City obtained an alternate liquidity facility in the form of a Standby Bond Purchase agreement issued by JPMorgan Chase Bank, National Association (JPMorgan

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

NA). Prior to July 6, 2007, these bonds were enhanced by Liquidity Facilities provided by Westdeutsche Landesbank Girozentrale, New York Branch.

Under the Liquidity Facility for the variable rate general obligation bonds, subject to certain terms and conditions set forth therein, JPMorgan NA agrees to make funds available to purchase bonds that are tendered or required to be tendered for purchase and not remarketed or for which remarketing proceeds are not delivered. The Liquidity Facility on the 1995 variable rate general obligation bonds and the 1996 variable rate general obligation bonds will expire on July 5, 2012. The immediate termination or suspension of JPMorgan NA's obligation to purchase bonds under the Liquidity Facility does not result in acceleration of the bonds. JPMorgan NA is not obligated to pay the principal or redemption price of or interest on the bonds under any circumstances, but is obligated only to purchase bonds upon the tender thereof, subject to the terms and provisions of the Liquidity Facility.

If JPMorgan NA should be required to purchase these bonds, the City would be required to pay JPMorgan NA interest at the higher of the JPMorgan NA's prime rate (3.25% at December 31, 2009) or .50% over the Federal Funds rate. This increased interest is reflected in the following table as Debt Service Fund, Water Enterprise Fund, and Storm Sewer Enterprise Fund general obligation bonds.

The Sanitary Sewer variable rate revenue bonds (\$51.855 million) and variable rate general obligation bonds (\$68.0 million) carry no letter of credit or liquidity enhancement. If a put bond proves to be unremarketable by the remarketing agent, the City is required by statute to buy the bonds into its own portfolio. A specific interest rate is not required of the Sanitary Sewer variable rate bonds if purchased into the City's investment portfolio.

The following table reflects the additional interest the City would have to pay if the variable rate bonds were purchased into the City's own portfolio. The assumed incremental interest rate in the table is 3.25%.

		(in thousands)			
		Enterprise Funds			
	Debt Service Fund	Water	Storm Sewer		
Year ending December 31:	General Obligation	General	General	Sanitary Sewer	
	Bonds	Obligation	Obligation	General Obligation	and Revenue Bonds
	Bonds	Bonds	Bonds	Bonds	Bonds
2010	\$ 313	693	79	3,893	3,893
2011	239	591	68	3,763	3,763
2012	165	490	57	3,633	3,633
2013	91	388	46	3,503	3,503
2014	17	286	35	3,373	3,373
2015-2019	-	286	40	14,916	14,916
2020-2024	-	-	-	11,666	11,666
2025-2029	-	-	-	8,724	8,724
2030-2032	-	-	-	3,402	3,402
	\$ 825	2,734	325	56,873	56,873

The City may, at its option, convert the variable rate bonds to a fixed rate. Furthermore, the bonds may be called at the discretion of the City under specified procedures on any interest payment date. These variable rate bonds are not auction rate securities.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Future Debt Service

The following tables summarize the City's future debt service requirements on its outstanding bonds, long-term notes, \$8.150 million of governmental type short-term notes (Polaris), \$29.5 million of business type short-term notes (Parking Garages), and OWDA/EPA loans and loan commitments as of December 31, 2009. Future interest assumes rates on variable rate debt at the respective issues' average rates since inception. Although the variable rate bonds may be payable upon demand (as described previously), the City intends to repay these issues in accordance with the respective redemption schedules (in thousands).

Year ending December 31:	Governmental Type Non-Proprietary*			Governmental Type Internal Service	
	Bond	Note	Interest	Principal	Interest
	Principal	Principal			
2010	\$ 85,345	8,378	38,135	4,431	1,675
2011	82,900	457	34,834	4,581	1,563
2012	79,179	457	30,850	4,366	1,365
2013	76,947	457	27,095	4,366	1,183
2014	73,051	429	23,554	3,936	1,021
2015-2019	271,504	1,822	72,298	10,641	3,227
2020-2024	134,600	1,082	20,710	6,750	1,521
2025-2029	18,605	497	1,406	3,050	211
2030-2032	100	4	6	-	-
	<u>\$ 822,231</u>	<u>13,583</u>	<u>248,888</u>	<u>42,121</u>	<u>11,766</u>

Enterprise Funds

Year ending December 31:	Water			Sanitary Sewer		
	OWDA			OWDA		
	Principal	Principal	Interest	Principal	Principal	Interest
2010	\$ 35,772	677	16,419	21,107	37,588	56,856
2011	31,926	1,148	16,850	21,938	40,332	57,351
2012	30,206	1,622	15,730	21,789	42,292	55,301
2013	29,747	1,678	14,286	20,775	43,869	52,796
2014	29,722	1,737	12,947	20,754	43,071	50,381
2015-2019	120,104	9,634	45,966	93,852	228,307	215,305
2020-2024	58,980	11,431	22,040	89,475	220,730	155,747
2025-2029	34,605	12,935	8,430	230,490	131,534	88,842
2030-2032	4,640	2,502	365	232,210	4,420	12,892
	<u>\$ 375,702</u>	<u>43,364</u>	<u>153,033</u>	<u>752,390</u>	<u>792,143</u>	<u>745,471</u>

The OWDA principal and interest amounts in this table assume all current loan agreements will be fulfilled.

Enterprise Funds (continued)

Year ending December 31:	Electricity		Storm Sewer		Parking Garages	
	Principal	Interest	Principal	Interest	Note Principal	Note Interest
2010	\$ 4,916	1,326	8,811	5,839	29,500	590
2011	4,415	1,163	9,311	5,628	-	-
2012	3,993	940	9,210	5,168	-	-
2013	3,613	745	9,152	4,715	-	-
2014	3,248	580	8,699	4,287	-	-
2015-2019	7,154	1,123	40,717	15,364	-	-
2020-2024	1,380	290	28,750	6,797	-	-
2025-2029	275	16	11,130	1,270	-	-
2030-2032	-	-	625	37	-	-
	<u>\$ 28,994</u>	<u>6,183</u>	<u>126,405</u>	<u>49,105</u>	<u>29,500</u>	<u>590</u>

*Exclusive of SIB Loans of \$13,150,148 and TIF Notes of \$10,447,161.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Restricted Assets

In conjunction with the issuance of the Water and Sanitary Sewer revenue bonds, the City entered into various trust agreements with commercial banks. These trust agreements require that the City establish various funds for the cost of construction and repayment of debt. The restricted asset balances in the Enterprise Funds segregate funds held by the City from funds held by trustees in accordance with the trust agreements. Enterprise restricted assets consisted of the following at December 31, 2009:

	(in thousands)					Total Enterprise
	Water	Sanitary Sewer	Storm Sewer	Electricity	Garages	
Held by the City—						
Construction funds	\$ 119,089	211,644	23,027	3,754	3,654	\$ 361,168
For Others as deposits	71	225	-	307	-	603
Held by trustees—						
Debt service funds	<u>2,821</u>	<u>1,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,365</u>
Total restricted assets	<u>\$ 121,981</u>	<u>213,413</u>	<u>23,027</u>	<u>4,061</u>	<u>3,654</u>	<u>\$ 366,136</u>

Restricted assets consist of cash, cash equivalents, and investments. In addition, these trust agreements require the City to pledge net revenues (defined in the trust agreement as revenues less operating and maintenance expenses) of the Water and Sanitary Sewer Enterprise Funds to the payment of the principal and interest on the respective bonds when due.

In the opinion of management, the City has complied with all bond covenants.

Matured Bonds and Interest

Matured bonds and interest payable include \$1.139 million and \$403 thousand, respectively, at December 31, 2009; \$1.099 million and \$413 thousand, respectively, at December 31, 2008.

OWDA/EPA

Loans payable to the Ohio Water Development Authority (OWDA/EPA), in the amount of \$762.628 million, are funded by the Ohio Environmental Protection Agency. \$745.929 million are revenue obligations incurred to help finance sanitary sewerage treatment facilities and are to be repaid from charges for sanitary sewerage services. \$16.699 million are revenue obligations incurred to help finance an elevated water storage tank and are to be repaid from charges for water services.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Voted Debt Authority

Various amounts of debt for various purposes were authorized by the City's voters (voted-unlimited) in November 2004 and November 2008. The remaining unissued amounts and purposes of these authorizations are shown in the following table. There is no time limit regarding utilization of the authorization.

(in thousands)

	Date Authorized	Total Authorized	Issued in 2005-2008	Issued in 2009	Unissued as of 12/31/2009
Refuse collection	2004	\$ 21,100	15,925	5,060	\$ 115
Streets and highways	2004	184,420	156,720	23,185	4,515
Electricity	2004	12,235	6,630	4,175	1,430
Storm sewers	2004	104,150	57,075	12,555	34,520
Water system	2004	100,000	56,905	43,095	-
Safety and health	2008	86,170	-	12,040	74,130
Streets and highways	2008	345,630	-	-	345,630
Water system	2008	524,700	-	49,805	474,895
Refuse collection	2008	32,205	-	-	32,205
Sanitary sewer system	2008	551,970	-	69,600	482,370
Recreation and parks	2008	124,215	-	6,470	117,745
		<u>\$ 2,086,795</u>	<u>293,255</u>	<u>225,985</u>	<u>\$ 1,567,555</u>

Bonds identified above as Sanitary sewer system, Electricity, Water system, and Storm sewer system are accounted for in the respective Business type enterprise funds. Other bonds are accounted for as Governmental type bonds.

Legal Debt Margins

The Ohio Revised Code provides that the total net debt (as defined in the ORC) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2009 the City's total net debt amounted to 4.55% of total assessed value of all property within the City and unvoted net debt amounted to 1.14% of the total assessed value of all property within the City. The City had a legal debt margin for total debt of \$950.397 million and a legal debt margin for unvoted debt of \$696.791 million. The aggregate amount of the City's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions.

Tax Increment Financing Districts (TIFs)

The City, pursuant to the Ohio Revised Code and City ordinances, has established 55 TIFs. A TIF represents a geographic area wherein property values created after the commencement date of the TIF are exempt, in whole or in part, from property taxes. Owners of such property, however, must pay amounts equal to the property taxes, known as "service fees", as though the TIF had not been established. These "service fees" are then dedicated to the payments for various public improvements within or adjacent to the TIF area. However, payments from two of the TIFs will assist the City in paying for certain public improvements in an area remote from the TIF area. Property values existing before the commencement date of a TIF continue to be subjected to property taxes.

"Service fee" revenue was \$20.787 million, net of \$224 thousand in county auditor deductions, in 2009 and is accounted for as miscellaneous revenue in the Debt Service Funds since these monies are intended to pay

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

principal and interest on bonds whose proceeds will be used to construct public improvements. Corresponding capital assets are accounted for in the City's infrastructure accounts.

With the exception of one 20 year TIF, the City's TIFs have a longevity of the shorter period of 30 years or until the public improvements are paid for. The property tax exemption then ceases; service fees cease, and property taxes then apply to the increased property values.

New Issue and Refunding

On November 19, 2009 the City sold \$251.88 million of general obligation bonds. The sale included tax exempt bonds totaling \$43.85 million, Build America Bonds of \$191.7 million, and Recovery Zone Economic Development Bonds of \$16.33 million. Of the total \$251.88 million issued, \$10.185 million were issued to refund \$10.480 million in outstanding bonds, while \$241.695 was issued to fund new and on-going City capital projects. Further information regarding this bond issue follows (in thousands):

	<u>Business-type activities - Enterprise</u>						
	<u>Governmental Type</u>	<u>Internal Service</u>	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
New Issue	\$ 56,055	6,410	92,900	69,600	12,555	4,175	241,695
Refunding bonds	3,468	60	3,140	3,280	237	-	10,185
Total bonds issued	<u>59,523</u>	<u>6,470</u>	<u>96,040</u>	<u>72,880</u>	<u>12,792</u>	<u>4,175</u>	<u>251,880</u>

	<u>Business-type activities - Enterprise</u>						
	<u>Governmental Type</u>	<u>Internal Service</u>	Water	Sanitary Sewer	Storm Sewer	Electricity	Total
Refunded (old) bonds							
Principal	\$ 3,600	60	3,172	3,410	238	-	10,480
Interest	318	25	1,190	221	97	-	1,851
Total refunded	<u>3,918</u>	<u>85</u>	<u>4,362</u>	<u>3,631</u>	<u>335</u>	<u>-</u>	<u>12,331</u>
Refunding (new) bonds							
Principal	3,468	60	3,140	3,280	237	-	10,185
Interest	271	17	821	248	66	-	1,423
Total refunding	<u>3,739</u>	<u>77</u>	<u>3,961</u>	<u>3,528</u>	<u>303</u>	<u>-</u>	<u>11,608</u>
Unadjusted reduction in aggregate debt service	179	8	401	103	32	-	723
Accrued interest received	-	-	-	-	-	-	-
Adjusted reduction in aggregate debt service	<u>\$ 179</u>	<u>8</u>	<u>401</u>	<u>103</u>	<u>32</u>	<u>-</u>	<u>723</u>
Economic gain – present value of adjusted reduction in aggregate debt service	\$ 179	7	342	125	27	-	680
Plus: refunding bonds issued	3,468	60	3,140	3,280	237	-	10,185
Plus: premium received	165	1	77	198	5	-	446
Plus: issuer funds	-	1	63	-	6	-	70
Less: payment to General Bond Retirement Fund	(3,616)	(61)	(3,203)	(3,462)	(240)	-	(10,582)
Less: issuer funds to General Bond Retirement Fund	-	(1)	(63)	-	(6)	-	(70)
Less: costs of issuance	(21)	-	(19)	(20)	(2)	-	(62)
Net present value savings	<u>\$ 175</u>	<u>7</u>	<u>337</u>	<u>121</u>	<u>27</u>	<u>-</u>	<u>667</u>
Present value rate – true interest cost of new bonds	2.02%	2.02%	2.02%	2.02%	2.02%		2.02%
Interest rate borne by old bonds	4.35%	4.625%	4.35%	4.30%	4.35%		4.30%
	to		to	to	to		to
	4.70%		4.63%	4.50%	4.63%		4.70%

All refunds from the U.S. Treasury that result from the issuance of Build America Bonds and Recovery Zone Economic Development Bonds shall be deposited into the City fund responsible for making the debt service

CITY OF COLUMBUS, OHIO
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payment on the related bonds. Interest earnings on proceeds of Build America Bonds and Recovery Zone Economic Development Bonds are required to be used for the capital purpose for which the bonds were issued.

Premium and Issuance Costs

Only those bonds and notes issued in 2009 having premiums and/or issuance costs, none had discounts, are shown in the following table.

	(in thousands)		
	Par	Premium	Cost of Issuance
Governmental activities			
Governmental Funds:			
GO Bonds-new money	\$ 56,055	\$ 640	\$ 376
GO Bonds-refunding	3,468	165	15
GO Notes-refunding	8,150	139	7
Total	\$ 67,673	\$ 944	\$ 398
Internal Service Funds:			
GO Various purpose-new money	\$ 6,410	\$ 115	\$ 41
GO Bonds-refunding	60	1	-
Total	\$ 6,470	\$ 116	\$ 41
Business-type activities			
GO Water enterprise bonds-new money	\$ 92,900	\$ 622	\$ 632
GO Water enterprise bonds-refunding	3,140	77	14
GO Sewer enterprise bonds-new money	69,600	466	476
GO Sewer enterprise bonds-refunding	3,280	198	14
GO Storm sewer enterprise bonds-new money	12,555	84	85
GO Storm sewer enterprise bonds-refunding	237	5	1
GO Electricity enterprise bonds-new money	4,175	37	28
GO Electricity enterprise-special assessment bonds	81	-	-
GO Garage enterprise notes	29,500	502	25
Total	\$ 215,468	\$ 1,991	\$ 1,275

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Defeased Bonds

A description of the City's advance refunded, defeased, bonds with remaining outstanding amounts follows: (in thousands)

Descriptions of Defeased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Defeased	Maturities Defeased	Interest Rates of Defeased Bonds	Amount Defeased	Defeased Amount Outstanding at December 31, 2009
Sewer Improvement No. 26 (U) – GO	6/15/1991	\$101,320	9/15/2001	11/15/1993	2011	6.00%	\$ 5,070	\$ 5,070 (1)
Sewer Improvement No. 26 (U) – GO	6/15/1991	101,320	9/15/2001 6/15/2010 (@ 101)	4/8/1994	2005-2010	6.00%	30,405	5,070 (1)
Storm Sewer (U) - GO	12/15/1999	17,710	6/15/2011 6/15/2010 (@ 100)	2/23/2005	2011-2020	5.50% to 5.75%	8,850	8,850
Facilities (L) - GO	12/15/1999	3,950	6/15/2011 6/15/2010 (@ 101)	2/23/2005	2011-2015	5.125% to 5.50%	1,300	1,300
Nationwide SIT/TIF (L) - GO	12/15/1999	19,500	6/15/2011 6/15/2010 (@ 101)	2/23/2005	2011-2016	5.125% to 5.50%	7,300	7,300
Traffic Engineering and Construction (U) - GO	12/15/1999	42,060	6/15/2011 6/15/2010 (@ 101)	2/23/2005	2011-2016	5.50% to 5.75%	15,760	15,760
Golf (U) - GO	12/15/1999	2,985	6/15/2011 6/15/2010 (@ 101)	2/23/2005	2011-2017	5.50% to 5.75%	1,235	1,235
Health/Facilities (U) - GO	12/15/1999	23,050	6/15/2011 6/15/2010 (@ 101)	2/23/2005	2011-2015	5.50% to 5.75%	7,675	7,675
Police/Fire Communication System (U) - GO	12/15/1999	11,095	6/15/2011 6/15/2010 (@ 101)	2/23/2005	2011-2016	5.50% to 5.75%	4,145	4,145
Recreation and Parks (U) - GO	12/15/1999	9,280	6/15/2011 6/15/2010 (@ 101)	2/23/2005	2011-2017	5.50% to 5.75%	3,780	3,780
Recreation and Parks (U) - GO	12/15/1999	450	6/15/2011 6/15/2010 (@ 101)	2/23/2005	2011-2017	5.50% to 5.75%	200	200
Storm Sewer (U) - GO	11/15/2000	5,000	11/15/2011 11/15/2010 (@ 101)	2/23/2005	2011-2021	5.125% to 5.625%	2,750	2,750
Electricity Distribution (U) - GO	11/15/2000	985	11/15/2011 11/15/2010 (@ 101)	2/23/2005	2011	5.50%	95	95
Electricity Street Lighting (U) - GO	11/15/2000	2,095	11/15/2011 11/15/2010 (@ 101)	2/23/2005	2011	5.50%	210	210
Information Services Systems (L) - GO	11/15/2000	500	11/15/2011 11/15/2010 (@ 101)	2/23/2005	2011	5.00%	50	50

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Notes to the Financial Statements, continued

Descriptions of Deceased bonds	Date Originally Issued	Original Par Amount	Redemption or Call Date	Date Deceased	Maturities Deceased	Interest Rates of Deceased Bonds	Amount Deceased	Deceased Amount Outstanding at December 31, 2009
Engineering and Construction (L) - GO	11/15/2000	\$ 8,630	11/15/2010 (@ 101) 11/15/2011 (@ 100)	2/23/2005	2011-2017	5.00% to 5.25%	\$ 3,770	\$ 3,770
Facilities Management (L) - GO	11/15/2000	3,020	11/15/2010 (@ 101) 11/15/2011 (@ 100)	2/23/2005	2011-2016	5.00% to 5.20%	1,200	1,200
Telecommunications (L) - GO	11/15/2000	1,605	11/15/2010 (@ 101) 11/15/2011 (@ 100)	2/23/2005	2011	5.00%	160	160
Traffic Engineering and Construction (U) - GO	11/15/2000	79,270	11/15/2010 (@ 101) 11/15/2011 (@ 100)	2/23/2005	2011-2017	5.125% to 5.625%	34,675	34,675
Golf (U) - GO	11/15/2000	120	11/15/2010 (@ 101) 11/15/2011 (@ 100)	2/23/2005	2011-2018	5.125% to 5.625%	40	40
Health (U) - GO	11/15/2000	3,875	11/15/2010 (@ 101) 11/15/2011 (@ 100)	2/23/2005	2011-2016	5.125% to 5.625%	1,535	1,535
Public Safety (U) - GO	11/15/2000	14,490	11/15/2010 (@ 101) 11/15/2011 (@ 100)	2/23/2005	2011-2017	5.125% to 5.625%	6,335	6,335
Recreation and Parks (U) - GO	11/15/2000	15,935	11/15/2010 (@ 101) 11/15/2011 (@ 100)	2/23/2005	2011-2018	5.125% to 5.625%	7,510	7,510
Water (U) - GO	12/15/2001	28,340	1/1/2012	2/23/2005	2013-2017	5.25%	9,440	9,440
Storm Sewer (U) - GO	12/15/2001	5,545	1/1/2012	2/23/2005	2013-2022	5.00% to 5.25%	2,750	2,750
Sanitary Sewer (U) - GO	12/15/2001	49,070	1/1/2012	2/23/2005	2013-2022	5.00% to 5.25%	24,520	24,520
Water (U) - GO	11/15/2002	34,580	11/15/2012	2/23/2005	2016-2017	5.00%	4,610	4,610
Storm Sewer (U) - GO	11/15/2002	1,745	11/15/2012	2/23/2005	2016-2017 and 2021-2023	4.70% to 5.00%	425	425
Sanitary Sewer (U) - GO	11/15/2002	14,070	11/15/2012	2/23/2005	2016-2017 and 2021-2023	4.70% to 5.00%	3,510	3,510
Health (U) - GO	11/15/2002	3,575	11/15/2012	2/23/2005	2016-2017	5.00%	470	470
Public Safety (U) - GO	11/15/2002	18,610	11/15/2012	2/23/2005	2016-2017	5.00%	2,320	2,320
Recreation and Parks (U) - GO	11/15/2002	3,875	11/15/2012	2/23/2005	2016-2017	5.00%	450	450
Transportation (U) - GO	11/15/2002	77,115	11/15/2012	2/23/2005	2016-2017	5.00%	9,070	9,070

(1) These defeasances apply to these maturities only. These bonds are not called. The City has escrowed money for principal and interest to their final maturities, 9/15/2005, 06, 07, 08, 09, 10, and 11. The City does, however, reserve the right to call these bonds.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

NOTE H—ELECTRICITY

The City's Electricity Enterprise celebrated its 110th year of operation in 2009. The Enterprise presently serves 3,795 commercial customers and 9,567 residential customers and in 2009 had operating revenues of \$82 million (\$83 million in 2008). The Enterprise received approximately \$18.9 million (23%) of its operating revenue from other funds of the City for electric power. The enterprise purchases and resells power. It does not generate power. The City intends to continue to operate its Electricity Enterprise.

On October 19, 2006, the Enterprise entered into a MASTER POWER PURCHASE AND SALE AGREEMENT with American Electric Power Service Corporation (AEP) for delivery of power to the Enterprise for the years 2007, 2008 and 2009. The agreement called for AEP to deliver and the Enterprise to accept 100% of the Enterprise's power needs in 2007; 75% in 2008 and 50% in 2009. In July 2007 the City amended the agreement for AEP to provide and the City to accept 100% of the City's needed purchased power through May 31, 2010. Management of the Electricity Enterprise states, "In 2009, additional amendments were executed covering 100% of the City's needs through May 31, 2013, and 50% of its needs for the period June 1, 2013 to May 31, 2014. AEP is the City's main source of supply. The Enterprise purchases approximately 2% of its energy needs from New York Power Authority via American Municipal Power, Inc., and Bio Energy (Ohio), LLC, through long term agreements."

Included in receivables (Note D) in the General Fund is \$4,150,837 representing amounts due from the Solid Waste Authority of Central Ohio (SWACO).

On April 1, 1993, the City leased to SWACO an electricity-generating, solid waste recovery plant and related transfer stations (the Plant). The annual lease payments to the City were to be in the amount of the related debt service requirements. The lease was accounted for as a capital lease in accordance with Statement No. 13 of the Financial Accounting Standards Board, *Accounting for Leases*, as amended, and was originally accounted for in the Electricity Enterprise Fund.

Due to a series of federal court decisions and U.S. E.P.A. decisions, the Plant ceased operations in 1994. Because the asset underlying the lease was no longer a functioning asset, the lease was transferred from the Electricity Enterprise Fund to the Special Income Tax debt service fund in 1994 and to the City's General Fund in 2004.

Through various amendments to the lease, the City agreed to reduce the amount due from SWACO to the City to an amount equal to 65% of debt service and associated bond costs required for the City's bonds from January 1, 1995 to the bonds' final maturity in 2010. SWACO agreed to impose a new fee on garbage originating throughout the SWACO boundaries, primarily Franklin County, Ohio. The City, rather than pay cash to SWACO for residential type garbage picked up by City garbage trucks, grants a credit to SWACO against the amount due by SWACO to the City. This credited amount approximates \$2.5 million annually. This new fee applies to all garbage originating within SWACO boundaries regardless of whether the garbage is disposed of (tipped) at SWACO's landfill or not. This new fee, authorized by SWACO in December 1998, became effective at various dates in 1999.

SWACO operates a landfill and agrees to continue to operate the landfill in a manner that ensures that disposal capacity in the Franklin County Landfill will be available to the City and its residents through, at a minimum, the year 2025. The City continues to agree to dispose of all garbage collected by the City at the SWACO landfill. In 2009, the City paid SWACO a total of \$13.5 million from all funds for landfill tipping fees (\$13.3 million in 2008).

As a result of additional modifications to the SWACO lease agreement, the term of the lease has been extended to March 31, 2054.

All lease receivable amounts at December 31, 2009 have been accounted for as unearned revenue in the General Fund (see Note D).

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Revenue included in Note O-Miscellaneous Revenues as Rent: SWACO consists of \$2,284,236 in costs incurred by SWACO on behalf of the City.

A reconciliation of the debt service on the City's bonds related to the SWACO agreement to the City's lease receivable due from SWACO at December 31, 2009 follows:

Debt service: 1995-2008	\$	223,423,302
2009		3,651,133
Projected debt service 2010		3,252,907
Total applicable debt service	<u>\$</u>	<u>230,327,342</u>
65% of total applicable debt service	\$	149,712,772
Less:		
Payments made by SWACO:		
1995-2008		(128,742,558)
2009		-
Credits in lieu of payments-		
Retired facility fee:		
1999-2008		(23,155,215)
2009		(2,188,795)
Environmental costs and other:		
1999-2008		(3,819,131)
2009		(105,455)
Interest due on deferred payment:		
1998-2008		12,439,205
2009		10,014
Amount due from SWACO to City at 12-31-2009	<u>\$</u>	<u>4,150,837</u>

Debt service for 1995 through 2009 includes actual principal and interest on the general obligation bonds and principal and interest on the revenue bonds paid to the revenue bond trustee until such revenue bonds were refunded by general obligation bonds in March 2001. Also included are associated bond costs: letter of credit fees, trustee fees, and remarketing agent fees applicable to the revenue bonds. Total principal, interest, and associated bond costs were then reduced by interest earned and collected by the revenue bond trustee. Amounts for 2010 include actual principal and interest on the general obligation bonds remaining to be paid in January 2010. Debt service requirements on the City's bonds will be paid from the City's General Bond Retirement debt service fund. The City is fully capable of meeting the debt service requirements of these bonds.

NOTE I—PROPERTY LEASED TO OTHERS

- The City leased to others in 1985, an office building known as the old, old post office. The City has no net investment in this lease because the City's purchase price of \$3 million for the building was entirely recovered by a lease payment received at the lease's inception. The initial lease term was for 20 years with a 20-year renewal term at \$100 per year. The lessee renewed the lease in December 2005 for an additional 20 years. The lessee may then purchase the property at its then fair market value or continue to lease it for up to 55 additional years.
- The City leases certain real property, together with buildings and improvements located thereon, to the Columbus Zoological Park Association (the Zoo). The lease, with annual rental payments of \$10 per year, which was paid in a lump sum of \$200 before the first anniversary date of the amended lease, is an extension

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

of earlier leases that began in 1970. This current lease which commenced in 2003 expires December 31, 2023. The Zoo uses and occupies the premises solely for zoological, conservation, educational, research, and recreational purposes. Animals at the Zoo are not owned by the City.

- The City leases to Specialty Restaurant Corporations 5.147 acres of real property located at the confluence of the Olentangy and Scioto Rivers under a long term ground lease.
- The City also leases part of a City-owned building at 1111 East Broad Street to various other government related agencies. In 2009, the City received \$963,503 in rental payments that were accounted for in a special revenue fund.
- On April 22, 2004, pursuant to Ordinance No, 0624-03, the City purchased the Lincoln Theater property for \$1,000,000. On July 27, 2007, pursuant to Ordinance No. 2253-2006, the City leased the property to the Lincoln Theater Association, an Ohio nonprofit corporation, under a 99 year lease. Under the terms of the lease the Lincoln Theater Association was required to undertake major renovations to the building and to use the building primarily for the presentation of theatrical, musical, comedy and other performing arts. The City, Franklin County, and private organizations contributed toward rehabilitation and restoration efforts of the theater in addition to the major renovations required under the lease agreement.
- See also Note H regarding assets leased to SWACO by the City.

NOTE J—LEASE COMMITMENTS AND LEASED ASSET

- The City leases a significant amount of property and equipment under short term operating leases. Total payments on such leases for the year ended December 31, 2009 were approximately \$6.5 million (\$6.7 million in 2008).
- The City also leases a building under a capitalized lease. The cost of the building, \$19.8 million, is included in the City's capital assets used in governmental activities. The final capital lease payment on the building was paid by the City in 2005. In December 2008, the City agreed to terms for the lease of this building which include: an initial term of one year commencing on March 1, 2009 and continuing for successive one-year terms unless the City provides 60 day written notice of its intention not to terminate and subject to annual appropriation of funds for payment of rent; annual rent will be the sum of the actual operating cost to provide janitorial services to the space occupied by the City and a pro-rated insurance cost; upon the City's expenditure of an accumulated cost of \$30 million in capital improvements by no later than December 31, 2030, the City shall have an option to take fee title to the building with payment of the leased option purchase price as defined in the lease.
- During 2004, the City entered into an agreement with its component unit, RiverSouth, for the lease of approximately 1.621 acres of land, as described in Note A and Note R. The lease is considered a capital lease and the land, valued at \$2 million, is included in the City's capital assets used in governmental activities.

NOTE K—PENSION PLANS

Police and fire-sworn personnel participate in the statewide Ohio Police and Fire Pension Fund (OP&F). Substantially all other City employees participate in the statewide Ohio Public Employees Retirement System (OPERS). Both OP&F and OPERS are cost sharing multiple-employer public employee retirement systems administered by their respective Retirement Boards. The OP&F Board consists of 6 members elected by representative groups and 3 statutory members. The OPERS Board consists of 7 members elected by representative groups, 1 statutory member, and 3 appointed members. The total payroll for the City's employees for the year ended December 31, 2009 was \$489.8 million. Of this amount, \$244.2 million was covered by OP&F, \$237.6 million was covered by OPERS, and \$8.0 million was not subject to pension benefit calculations.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Employer and employee required contributions to OP&F and OPERS are established by the Ohio Revised Code (ORC) and are based on percentages of covered employees' gross salaries, as defined. In addition to paying the employer's share as required by the ORC, the City pays a portion of the employee's share.

Required contributions to OP&F and OPERS are used to fund pension obligations and health care programs. Rates required attributable to 2009 payroll costs are summarized as follows:

	Percentage of covered payroll—January 1, 2009 to December 31, 2009				
	Employee share			Employer	
	Paid by City	Paid by employee	Total	Share	Total
Police through 11/30	7.5	2.5	10.00%	19.50%	29.50%
Police effective 12/1	6.5	3.5	10.00%	19.50%	29.50%
Fire through 5/31	7.0	3.0	10.00%	24.00%	34.00%
Fire effective 6/1	7.5	2.5	10.00%	24.00%	34.00%
OPERS:					
Full time	10.0	-	10.00%	14.00%	24.00%
Part time	6.0	4.0	10.00%	14.00%	24.00%

Police and Fire (OP&F)

OP&F has provided the following information to the City in order to assist the City in complying with GASB Statement No. 27.

- A. OP&F is a cost-sharing multiple-employer defined benefit pension plan.
- B. OP&F provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.
- C. Authority to establish and amend benefits is provided by state statute per Chapter 742 of the ORC.
- D. OP&F issues a stand-alone financial report. Interested parties may obtain a copy at www.op-f.org, by making a written request to OP&F at: 140 East Town Street, Columbus, Ohio 43215-5164, or by calling (614) 228-2975.
- E. The ORC provides statutory authority for employee and employer contributions. The required contributions are:

	Employees	Employer
Police	10%	19.5%
Fire	10%	24.0%

- F. The City's employer share contributions to OP&F for the years ended December 31, 2009, 2008, and 2007 were (in thousands) \$38,674, \$54,056, and \$51,012, respectively, or 74% of the required contributions for 2009, and equal to the required contributions for 2008 and 2007. The remaining employer contributions for 2009 were paid in the first quarter of 2010.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

City data indicates the required amounts for the past five years have been:

Year	Employee share paid by employee	Employee share paid by City	Employer share paid by City	Total paid by City
(in thousands)				
Police:				
2009	\$ 3,464	9,995	26,251	36,246
2008	3,459	10,377	26,995	37,372
2007	3,909	9,300	25,771	35,071
2006	4,336	8,191	24,440	32,631
2005	4,292	7,971	23,925	31,896
Fire:				
2009	\$ 2,970	7,991	26,305	34,296
2008	3,623	7,653	27,061	34,714
2007	3,673	6,845	25,241	32,086
2006	3,503	6,523	24,063	30,586
2005	3,545	6,599	24,346	30,945

OP&F offers three types of service retirement: normal, service commuted, and age/service commuted. In a normal retirement, a member is eligible at age 48 with 25 years of service with a monthly pension equal to 60% of the average of the three highest years of allowable earnings. The maximum pension of 72% of the average allowable earnings for the three highest years is paid after 33 years of service. Under the service commuted retirement, a member is eligible if they have at least 15 years of service, they have reached the age of 48 and 25 years has elapsed from the date of their full-time hire. Under the age/service commuted retirement, a member is eligible if they have 15 years of service and they have reached the age 62. In the event of death, eligible survivors may qualify for a monthly benefit and a one-time \$1,000 lump sum benefit payment. Benefits are established by the ORC.

OP&F has provided the following information pertaining to other postemployment benefits for health care costs in order to assist the City in complying with GASB Statement No. 45.

A. Plan Description

OP&F provides access to postretirement health care coverage to any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or an eligible dependent child of such person. The health care coverage provided by the retirement system is considered an Other Postemployment Benefits (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code allows, but does not mandate OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees (Board) to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the ORC.

B. Funding Policy

The ORC provides for contribution requirements of the participating employers and of plan members to the OP&F (defined benefit pension plan). Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5% and 24% of covered payroll for police and fire employers, respectively. The ORC states that the employer contributions may not exceed 19.5% of covered payroll for police employer units and 24% of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B reimbursements administrated as an Internal Revenue Code 401(h) account both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

The Board is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 and the Section 401(h) account as the employer contributions for retiree health care benefits. For the year ended December 31, 2009, the employer contributions allocated to the health care plan was 6.75% of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Board's primary responsibility to ensure that pension benefits are adequately funded and also is limited by the provisions of Sections 115 and 401(h).

The OP&F Board also is authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions allocated to health care for police employer contributions and firefighter employer contribution for the years ended December 31, 2009, 2008 and 2007 were \$9.1 million (police) and \$7.4 million (fire), \$9.3 million (police) and \$7.6 million (fire), and \$8.9 million (police) and \$7.1 million (fire), respectively.

OPERS

OPERS has provided the following information to the City in order to assist the City in complying with GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* (Statement No. 27).

- A. OPERS administers three separate pension plans as described below:
 1. The Traditional Pension Plan – a cost-sharing multiple-employer defined benefit pension plan.
 2. The Member-Directed Plan – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon.
 3. The Combined Plan – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the ORC.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy at www.opers.org, by making a written request to OPERS at: 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 1-800-222-PERS (7377).
- E. The ORC provides statutory authority for employee and employer contributions. For 2009, member and employer contributions were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety division exist only within the Traditional Pension Plan.

The City's employee contribution rate in 2009 was 10.0%.

The City's contribution rate, as an employer, was 14.0% of covered payroll in 2009.

- F. The City's employer share contributions to OPERS for the three years ended December 31, 2009, 2008, and 2007 were (in thousands) \$30,188, \$35,514, and \$34,172, respectively, or 91% of the required contributions for 2009, and equal to the required contributions for 2008 and 2007. The remaining employer contributions for 2009 were paid in January 2010.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

City data indicates the required amounts for the past five years have been:

Year	Employee share paid by employee	Employee share paid by City	Employer share paid by City	Total paid by City
(in thousands)				
2009	\$ 371	23,391	33,266	56,657
2008	401	24,967	35,514	60,481
2007	359	23,080	34,172	57,252
2006	300	20,636	31,869	52,505
2005	241	19,318	31,180	50,498

OPERS members are eligible to retire at any age with 30 years of service, at age 60 with at least 5 years of service or at age 55 with at least 25 years of service. Those retiring with less than 30 years of service or less than age 65 receive reduced benefits. Under the Traditional Pension Plan, eligible employees are entitled to a monthly retirement benefit equal to 2.2% of the average of their three highest years of earnings multiplied by the first 30 years of service plus 2.5% of the average of their three highest years for each year in excess of 30. Under the Member-Directed Plan, eligible members are entitled to a monthly benefit dependent upon the performance of the OPERS investment options that the members selected. Under the Combined Plan, eligible members are entitled to a monthly benefit equal to 1.0% of the average of their three highest years of earnings multiplied by the number of years of service plus 1.25% of the average of their three highest years for each year in excess of 30. Additionally, under the Combined Plan, a benefit is provided based on the performance of the OPERS investment options the member selected. OPERS also provides death and disability benefits. Benefits are established by the ORC.

OPERS has provided the following information pertaining to other postemployment benefits for health care costs in order to assist the City in complying with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension Benefits* (Statement No. 45).

A. Plan Description

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for postretirement health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the Retirement System is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

B. Funding Policy

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of covered payrolls of active member. In 2009, the City contributed 14.0% of covered payroll. The ORC currently limits the employer contributions to 14.0% of covered payroll. Active members do not make contributions to the OPEB Plan.

OPERS's Postemployment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. The employer contributions allocated to the health care plan was 7% of covered payroll from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

C. City Contributions

The portion of the City's contribution used to fund OPEB for 2009, 2008, and 2007 was \$13.9 million, \$17.8 million, and \$13.6 million, respectively.

D. OPERS Board implements its Health Care Preservation Plan:

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Members and employer contribution rates increased as of January 1, 2006 and January 1, 2007, and January 1, 2008, which will allow additional funds to be allocated to the health care plan.

There are no postemployment benefits provided by the City other than those provided through OPERS and OP&F.

The liability for past service costs at the time OPERS was established was assumed by the State of Ohio; therefore, it is not a liability of the City. The liability for past service costs at the time OP&F was established was paid by the City to OP&F in January 1994. The City is current on all of its required pension fund contributions.

NOTE L—INCOME TAXES

Based on the results of a special election in August 2009, the City's income tax rate was increased from 2% to 2.5%. This rate was effective as of October 1, 2009. The City levies tax on substantially all income earned within the City. In addition, residents of the City are required to pay City income tax on income they earn outside the City. However, a credit is allowed for income taxes paid to other municipalities.

Employers within the City are required to withhold income tax on employees' compensation and remit this tax to the City semimonthly, monthly, or quarterly, depending upon the amounts withheld. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually.

For the governmental fund financial statements, the City recognizes as revenue income tax received within 60 days after year end applicable to taxpayer liabilities for periods prior to the year-end net of an allowance for income tax refunds. These taxes are considered both measurable and available whereas all other income taxes are recognized as revenue when received. The City has consistently followed this practice for many years.

Receivables and unearned revenues have been recorded in the General and Special Income Tax fund in the amount of \$24.842 million and \$8.281 million, respectively, for the estimated income tax due to the City for 2009 and prior tax years, but not collected within the available period.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

NOTE M—PROPERTY TAXES

Property taxes include amounts levied against all real, and public utility property located in the City.

Real property taxes and public utility taxes collected during 2009 were levied after July 12, 2008 on the assessed value listed as of January 1, 2008, the lien date. One half of these taxes were due January 20, 2009 with the remaining balance due on June 22, 2009. Tangible personal property taxes attach as a lien and were levied on January 1, 2009. The total amount was due on September 21, 2009.

Assessed values on real property are established by state law at 35% of appraised market value. A revaluation of all property is required to be completed every sixth year. The last revaluation was completed in 2005. The assessed value upon which the 2009 levy was based was approximately \$15.951 billion. The assessed value for 2009 including real and public utilities, upon which the 2010 levy will be based, is approximately \$15.991 billion.

Due to the phase out which began in 2005, the tangible personal property tax percentage fell to zero in 2009 for businesses. Therefore, Ohio no longer has a general tax on tangible personal property used in business. The tax temporarily applies to telephone and inter-exchange telecommunications companies, which is being phased out to 10% for 2009, 5% for 2010, and zero for 2011. After 2011, tangible personal property, exclusive of public utility tangible personal property, will not be subject to tax.

Ohio law prohibits taxation of property from all taxing authorities within a county in excess of 1% of assessed value without a vote of the people. Under current procedures, the City's share is .314% (3.14 mills) of assessed value. Increases in the property tax rate are restricted only by voter willingness to approve such increases.

The County Treasurers collect property taxes on behalf of all taxing districts in the counties, including the City of Columbus. The County Auditors periodically remit to the City its portion of the taxes collected. Property taxes may be paid on either an annual or semiannual basis. Current tax collections for the year ended December 31, 2009 were 88.6% (89.1% in 2008) of the tax levy in Franklin County.

Property taxes levied in 2009 but not due for collection until 2010 are recorded in the General Fund as taxes receivable and unearned revenues at December 31, 2009 in the amount of \$49.5 million.

NOTE N—FUND BALANCE

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is "bound to honor constraints on the specific purposes for which amounts in the fund can be spent" in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

The components for reporting the City's fund balance are restricted, committed, assigned and unassigned. At December 31 2009, the City had no fund balance which is considered nonspendable, as defined by GASB statement No. 54. Restricted fund balance includes those amounts that are restricted by parties outside of the City and pursuant to enabling legislation. Committed fund balance describes the portion of fund balance that has been limited by use by approval of City Council. City Council is the City's highest level of decision making. Fund balance commitments are established, modified, or rescinded by City Council action through passage of an ordinance. Assigned fund balance includes amounts that have an intended use by City Council. City Council demonstrates its intent for use of assigned amounts through passage of appropriation legislation, resolution, or ordinance. The unassigned fund balance represents the residual net resources.

On April 11, 1988, City Council passed ordinance 0860-1988 which established an Economic Stabilization subfund within the General Fund. Per the ordinance, funds in the Economic Stabilization subfund can only be expended upon authorization of City Council. Such expenditures "shall be solely for the purpose of continuing basic City services during times of economic recession or unexpected revenue loss by the City". City Council authorizes

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

transfers into the Economic Stabilization subfund as funds are deemed available. The balance in the Economic Stabilization subfund at December 31, 2009 was \$15 million and is included in the unassigned fund balance of the General Fund.

The City considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The City does not have a formal policy for its use of unrestricted fund balance amounts; therefore, it considers committed amounts used first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

A summary of fund balance as of December 31, 2009 by category with specific purpose information follows (in thousands):

	(in thousands)				Total
	General Fund	General Bond Retirement	Special Income Tax	Other Governmental Funds	
Fund balances:					
Restricted for:					
Debt service reserve	-	330	-	-	330
General government capital projects	-	-	-	17,212	17,212
Public service capital projects	-	-	-	10,514	10,514
Public safety capital projects	-	-	-	14,004	14,004
Development federal programs	-	-	-	9,982	9,982
Development capital projects	-	-	-	4,914	4,914
Health capital projects	-	-	-	808	808
Recreation and parks capital projects	-	-	-	12,519	12,519
Transportation capital projects	-	-	-	43,222	43,222
Tax increment financing agreements	-	-	-	21,305	21,305
Other purposes	-	-	-	399	399
Total restricted	-	330	-	134,879	135,209
Committed to:					
General government	2,385	-	-	4,554	6,939
Public service	669	-	-	108	777
Public safety	5,912	-	-	5,436	11,348
Development	1,713	-	-	2,417	4,130
Health	-	-	-	800	800
Recreation and parks	-	-	-	1,453	1,453
Transportation	-	-	-	13,681	13,681
Asset management	-	-	-	798	798
Debt service	-	-	126,139	-	126,139
Municipal court	-	-	-	4,645	4,645
Social services	-	-	-	364	364
Other purposes	-	-	-	310	310
Total committed	10,679	-	126,139	34,566	171,384
Assigned to:					
Job growth initiative	100	-	-	-	100
Public safety initiative	111	-	-	-	111
27th pay period	2,976	-	-	-	2,976
Total assigned	3,187	-	-	-	3,187
Unassigned	37,764	-	-	(9,428)	28,336
Total fund balances	\$ 51,630	\$ 330	\$ 126,139	\$ 160,017	\$ 338,116

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

The following deficit fund balances existed at December 31, 2009 (in thousands):

	Deficit Fund Balance
Governmental Activities	
Other Governmental Funds:	
Urban site acquisition loan fund	\$ 81
Polaris TIF	3,889
Recreation debt service	5,255
Transportation improvement program	203
Internal Service Funds:	
Employee benefits	653
Information services	2,598
Construction inspection	29

These deficits will be eliminated by future charges for services or future bonds sales, where appropriate.

Fund balance deficits may be budgeted for and exist on the City's budgetary basis of accounting for certain funds. These fund balance deficits exist because encumbrances are recorded against certain accounts receivable that are not recognized as revenue on the budget basis of accounting.

NOTE O—MISCELLANEOUS REVENUES

For the year ended December 31, 2009, miscellaneous revenues in the fund financial statements consisted of the following:

	(in thousands)		
	General	Special Income Tax	Other Governmental Funds
Hotel/motel taxes	\$ 3,119	-	9,608
Refunds and reimbursements	1,488	-	3,749
Rent :			
Solid Waste Authority of Central Ohio	2,284	-	-
Other	175	252	1,315
Payments in lieu of property taxes	1	-	20,563
Donations	-	-	643
HUD loan interest	-	-	63
City auto license tax	-	-	3,426
Sale of assets	-	798	5,176
Capital reimbursements	-	-	4,656
Electric kWh revenue	3,234	-	-
Other	981	194	1,880
Total miscellaneous revenues	\$ 11,282	1,244	51,079

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

NOTE P—TRANSFERS

For the year ended December 31, 2009, transfers presented in conformity with generally accepted accounting principles (GAAP) consisted of the following (in thousands):

	Transfers in						
	Total Transfers Out	Governmental Activities					Business- type Activities
		General Fund	General Bond Retirement Fund	Special Income Tax Fund	Other Governmental Funds	Internal Service Funds	All Proprietary Funds
Governmental Activities							
<i>General Fund:</i>							
Recreation Operating	\$ 21,175	-	-	-	21,175	-	-
Health Operating	15,865	-	-	-	15,865	-	-
Other	265	-	-	-	265	-	-
Total General Fund	<u>37,305</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,305</u>	<u>-</u>	<u>-</u>
<i>Special Income Tax Fund:</i>							
Nonreciprocal interfund transfer to Storm Sewer (debt service)	1,636	-	-	-	-	-	1,636
Nonreciprocal interfund transfer to Electricity (debt service)	380	-	-	-	-	-	380
Nonreciprocal interfund transfer to Internal Services (debt service)	417	-	-	-	-	417	-
Tipping fees	15,264	15,264	-	-	-	-	-
Other	11,258	-	2,651	-	8,607	-	-
Total Special Income Tax Fund	<u>28,955</u>	<u>15,264</u>	<u>2,651</u>	<u>-</u>	<u>8,607</u>	<u>417</u>	<u>2,016</u>
<i>Other Governmental Funds:</i>							
Special Revenue Funds	5,061	913	363	-	3,362	-	423
Nonmajor Debt Service Funds	4,748	-	1,605	3,143	-	-	-
Capital Projects Funds	30,759	-	-	257	30,502	-	-
Total Other Governmental Funds	<u>40,568</u>	<u>913</u>	<u>1,968</u>	<u>3,400</u>	<u>33,864</u>	<u>-</u>	<u>423</u>
Total Governmental Activities	<u>106,828</u>	<u>16,177</u>	<u>4,619</u>	<u>3,400</u>	<u>79,776</u>	<u>417</u>	<u>2,439</u>
Business Type Activities							
Water	638	-	-	-	638	-	-
Storm Sewer	1,817	-	-	-	1,817	-	-
Total Business Type Activities	<u>2,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,455</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>\$ 109,283</u>	<u>16,177</u>	<u>4,619</u>	<u>3,400</u>	<u>82,231</u>	<u>417</u>	<u>2,439</u>

Transfers are used to move revenues from the fund with collection authorization to the General Bond Retirement fund as debt service principal and interest payments become due and to move unrestricted revenues to finance various programs that the City must account for in other funds in accordance with budgetary authorization, including amounts provided as subsidies and/or matching funds for various grant programs. Transfers from business-type activities represent legally authorized transfers to fund the business-type activity portion of certain governmental activities' capital projects.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

NOTE Q—JOINT VENTURES

FRANKLIN PARK CONSERVATORY JOINT RECREATION DISTRICT

As noted in Note A, the Franklin Park Conservatory Joint Recreation District (the Conservatory District) is considered a joint venture of the City and Franklin County (the County). The arrangement with the Conservatory District possesses all of the following characteristics to be classified as a joint venture. The Conservatory District:

- resulted from a contractual arrangement (City Resolution 109X-90 and Franklin County Resolution 79-90 pursuant to authority contained in Section 755.14(B) of the Ohio Revised Code);
- functions as a separate and specific activity from the City and the County;
- is governed by the City and the County, with neither entity in a position to unilaterally control the Conservatory District's financial or operating policies; and
- involves an ongoing financial responsibility on the part of the City and the County.

The Conservatory District receives an annual operating subsidy from the City, subject to annual appropriation by the City's Council. Financial statements of the Conservatory District may be obtained from the Conservatory District's administration offices at 1777 East Broad Street, Columbus, Ohio 43203. Summary financial data for the year ended December 31, 2009 are as follows:

	<u>(in thousands)</u>
Cash and investments	\$ 431
Other current assets	2,921
Capital assets, net of accumulated depreciation	21,971
Other noncurrent assets	<u>2,987</u>
Total assets	<u>\$ 28,310</u>
Current liabilities	\$ 2,477
Noncurrent liabilities	<u>6,632</u>
Total liabilities	<u>9,109</u>
Investment in capital assets net of related debt	14,924
Restricted net assets	5,067
Unrestricted net assets	<u>(790)</u>
Total net assets	<u>\$ 19,201</u>
Total revenues ¹	\$ 4,910
Total expense	<u>(5,987)</u>
Loss before depreciation	(1,077)
Depreciation expense	(789)
Capital contributions	<u>1,908</u>
Increase in net assets	42
Net assets at beginning of year	<u>19,159</u>
Total net assets at end of year	<u>\$ 19,201</u>

¹ Amount includes City payments of \$100,000 for operations and \$200,000 for capital needs.

The Conservatory District's restricted net assets at December 31, 2009 include an expendable endowment of \$87,803 and an investment of \$165,722 at the Columbus Foundation, an Ohio not-for-profit corporation, for the purpose of furthering the Conservatory District's mission. The Conservatory District has the right to suggest to the Columbus Foundation how these monies are to be expended.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

THE AFFORDABLE HOUSING TRUST FOR COLUMBUS AND FRANKLIN COUNTY

Also, as noted in Note A, The Affordable Housing Trust for Columbus and Franklin County (AHT) is considered a joint venture of the City and County. In its Audits of State and Local Governmental Units, with Conforming Changes as of May 1, 2001, both the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB) recognizes an organization to be governmental if it has one or more of the following characteristics:

- "Popular election of officers or appointment (or approval) of a controlling majority of the members of the organization's governing body by officials of one or more state or local governments."
All members of AHT's board of trustees are jointly appointed by the City's Mayor and the County's Commissioners.
- "The potential for unilateral dissolution by a government with the net assets reverting to the government."
The contract between the City and AHT, in the event of its termination, calls for assets of AHT received from the City and assets of AHT acquired through the use of City funds to revert to the City.
- "The power to enact and enforce a tax levy."
AHT does not have taxing authority.

Having two of the above characteristics, AHT, therefore, is considered a joint venture of the City. AHT will continue to receive annual funding from the City as long as the current agreement continues. Summary financial data for the year ended December 31, 2009 are as follows:

	(in thousands)
Cash and cash equivalents	\$ 8,654
Other current assets	1,162
Capital assets, net of accumulated depreciation	13
Non-current assets other than capital	15,150
Total assets	\$ 24,979
Current liabilities	\$ 61
Non-current liabilities	119
Total liabilities	180
Investment in capital assets net of related debt	14
Restricted net assets	22,599
Unrestricted net assets	2,187
Total net assets	\$ 24,800
Total revenues (including City support of \$806,906)	\$ 4,409
Total expense	(2,099)
Increase in net assets	2,310
Net assets at beginning of year	22,490
Total net assets at end of year	\$ 24,800

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

THE COLUMBUS-FRANKLIN COUNTY FINANCE AUTHORITY

The Columbus-Franklin County Finance Authority (the Finance Authority) was founded in 2006 and is considered a joint venture of the City and County. Complete financial statements for the Finance Authority may be obtained from The Columbus-Franklin County Finance Authority, 150 South Front Street, Columbus, Ohio 43215.

	(in thousands)
Cash and cash equivalents	\$ 414
Other current assets	766
Non-current assets other than capital	8,487
Total assets	\$ 9,667
Current liabilities	\$ 632
Non-current liabilities	5,089
Total liabilities	5,721
Restricted net assets	2,750
Unrestricted net assets	1,196
Total net assets	\$ 3,946
Total revenues (including City support of \$140,332)	\$ 932
Total expense	(535)
Increase in net assets	397
Net assets at beginning of year	3,549
Total net assets at end of year	\$ 3,946

NOTE R—COMPONENT UNIT

As described in Note A, the City has a discretely presented component unit. The significant accounting disclosures for the component unit follow.

THE RIVERSOUTH AUTHORITY (RiverSouth)

RiverSouth is a new community authority created by the City of Columbus pursuant to Chapter 349 of the Ohio Revised Code as a body corporate and politic. RiverSouth was created to govern the redevelopment and revitalization of a new community referred to as the RiverSouth District. The Downtown Development Corporation, a not-for-profit corporation, has been appointed Developer of the new community.

Significant Accounting Policies and Disclosures for RiverSouth

The financial statements of the RiverSouth Authority have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash – At December 31, 2009, the carrying amount of the Authority’s cash was \$402,408. These funds are on deposit with a trustee and will be used for the Authority’s expenses. Also, the amount is deposited with a U.S. Government Money Market Fund, and has been rated Aaa by Standard and Poor’s and is considered a cash equivalent.

While the funds are uncollateralized and uninsured, their disposition and availability are governed by bond resolution and the Master Trust Agreement and the First Supplemental Trust agreement between the Authority and U.S. Bank.

CITY OF COLUMBUS, OHIO
Notes to the Financial Statements, continued

Bonds Payable – The RiverSouth Area Redevelopment Bonds, 2005 Series A and 2004 Series A were issued in the amounts of \$42,850,000 and \$37,870,000 respectively, to provide funds to pay the costs of acquiring and developing land and acquiring and constructing community facilities. These bonds are payable from the revenues, receipts, and other moneys assigned under a Master Trust Agreement dated June 1, 2004 between the Authority and U.S. Bank National Association as Trustee (the Trustee), as supplemented by the First Supplemental Trust Agreement dated June 1, 2004 and the Second Supplemental Trust Agreement dated October 1, 2005 (together, the “Trust Agreement”).

The revenues and receipts assigned by the Trust Agreement are primarily composed of certain rental payments to be paid to RiverSouth under the Lease with the City. The rental payments paid by the City to RiverSouth are from moneys specifically appropriated for such purpose and are to be the primary source of money to pay debt service. The obligation of the City to make rental payments is expressly made subject to the availability of annual appropriations for such purpose. Notwithstanding the requirement for annual appropriations of rental payments for the payment of debt service, the City has agreed that all such rental payments required to pay debt service will be included in the estimated budgets of the City. RiverSouth and the City contemplate that the supplemental agreements will make provision for rental payments to be paid to RiverSouth in amounts at least adequate to meet the debt service on the 2004 Series A and 2005 Series A bonds. Neither the project land nor the capital facilities to be financed with the bond proceeds are pledged to secure payment on the bonds. The first rental payments from the City were paid December 1, 2007.

Principal and interest requirements to retire the RiverSouth’s outstanding debt at December 31, 2009 are:

<u>Year ending December 31,</u>	(in thousands)	
	Principal	Interest
2010	\$ 3,585	\$ 3,914
2011	3,725	3,778
2012	3,875	3,627
2013	4,055	3,448
2014	4,245	3,258
2015-2019	24,655	12,847
2020-2024	31,610	5,886
2025	3,770	189
Total	\$ 79,520	\$ 36,947

See Notes A and J for further disclosures related to RiverSouth and its relationship and transactions with the City. Complete financial statements of RiverSouth may be obtained from The RiverSouth Authority at 4140 Stargrass Court, Hilliard, Ohio.

REQUIRED SUPPLEMENTARY INFORMATION

City of Columbus, Ohio

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City of Columbus, Ohio
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2009
(amounts expressed in thousands)

Exhibit 9

	General Fund			
	Budgeted Amounts		Actual	Variance— Positive (negative)
	Original	Final		
Revenues:				
Income taxes	\$ 393,200	\$ 377,950	\$ 385,893	\$ 7,943
Property taxes	52,700	52,156	52,263	107
Investment income	17,000	7,200	7,148	(52)
Licenses and permits	9,250	9,762	9,654	(108)
Shared revenues	56,990	47,790	49,629	1,839
Charges for services	54,050	55,724	54,694	(1,030)
Fines and forfeits	22,350	21,993	22,096	103
Electric kilowatt revenue	3,400	3,260	3,234	(26)
Miscellaneous	6,098	4,649	5,038	389
Total revenues	615,038	580,484	589,649	9,165
Expenditures:				
Current:				
General government	92,617	88,244	87,880	364
Public service	23,295	23,115	23,075	40
Public safety	456,056	448,943	448,812	131
Development	19,441	18,429	18,321	108
Expenditures paid through county auditor	1,200	894	908	(14)
Total expenditures	592,609	579,625	578,996	629
Excess of revenues over expenditures	22,429	859	10,653	9,794
Other financing sources (uses):				
Transfers in	28,500	46,200	1,662	(44,538)
Transfers out	(39,126)	(84,056)	(37,305)	46,751
Total other financing sources (uses)	(10,626)	(37,856)	(35,643)	2,213
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	11,803	(36,997)	(24,990)	12,007
Fund balances at beginning of year	44,842	44,842	44,842	-
Lapsed encumbrances	1,197	1,419	1,419	-
Fund balances (deficit) at end of year	\$ 57,842	\$ 9,264	\$ 21,271	\$ 12,007

Adjustments necessary to convert the results of operations at end of year on the budget basis to the modified accrual basis (GAAP) are as follows:

Excess of revenues and other financing sources over expenditures and other uses per the Budgetary Comparison Schedule	\$ (24,990)
(Increases) decreases from revenues:	
Received in cash during year but already accrued as receivables (GAAP) at December 31, 2008	(136,623)
Accrued as receivables at December 31, 2009 but not recognized in budget	136,563
Deferred at December 31, 2008 but not recognized in budget	100,864
Deferred at December 31, 2009 but recognized in budget	(91,431)
(Increases) decreases from encumbrances:	
Expenditures of amounts encumbered during the year ended December 31, 2008	(11,349)
Recognized as expenditures in the budget	15,815
(Increases) decreases from expenditures:	
Accrued as liabilities at December 31, 2008 recognized as expenditures (GAAP) but not in budget	34,400
Accrued as liabilities at December 31, 2009	(34,051)
Change in unrealized loss on investments	(2,128)
Net change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balance (Exhibit 4)	\$ (12,930)

See notes to required supplementary information.

CITY OF COLUMBUS, OHIO

Notes to the Required Supplementary Information

December 31, 2009

NOTE A—BUDGETARY DATA

City Council follows the procedures outlined below in establishing expenditure budget data.

- (1) Prior to November 15, the Mayor submits to City Council an estimate of the expenditures necessary to conduct the affairs of the City for the fiscal year commencing the following January 1.
- (2) Budget estimates are distributed throughout the City (including newspapers and libraries) and public hearings are held to obtain taxpayers' comments.
- (3) Subsequent to January 1, and after publication of the proposed budget ordinances, the budget is legally enacted through passage of the ordinances. The budget specifies expenditure amounts by Object Level One for each division within each fund. The objects are (1) personal services, (2) materials and supplies, (3) contractual services, (4) debt principal payments, (5) other, (6) capital outlay, (7) interest on debt, and (10) transfers.
- (4) Transfers of appropriations of less than \$25,000 can be made between budget Object Level One within a division and fund without additional City Council action, but with responsible management approval. Transfers in excess of this amount require the approval of both City Council and the Mayor. Supplemental appropriations must be approved by City Council. During 2009, all appropriations were approved as required. Appropriations for general fund expenditures and transfers out, were as follows:

	Original budget	(in thousands)	
	<u> </u>	<u>Revisions</u>	<u>Final budget</u>
General	\$ 631,735	31,946	663,681

Final appropriations for 2009 included \$30.0 million necessary to honor a transfer from the economic stabilization subfund of the general fund in order to cover budget shortfalls for what the subfund was originally intended. These monies were transferred to the main subfund of the general fund.

- (5) The City maintains budgetary controls by not permitting expenditures to exceed appropriations at the Object Level One level for each division within each fund.
- (6) Unencumbered appropriations lapse at year-end.

All General fund expenditures, except for expenditures paid through the county auditor, have annual expenditures budgeted by City Council. Revenues and expenditures paid through the county auditor are estimated by the City Auditor in conjunction with the annual budgeting process. However, this estimate is not included or required in the budget ordinance.

Revenues for the General fund are estimated by the City Auditor in conjunction with the annual budgeting process. However, this estimate is not included or required in the budget ordinance.

Notes to the Required Supplementary Information (continued)

The City's budgetary process is based upon accounting for certain transactions on a basis other than GAAP. The major differences are:

- (1) Revenues are recorded when received in cash (budget), as opposed to when susceptible to accrual (modified accrual).
- (2) Expenditures are recorded when encumbered or paid in cash (budget), as opposed to when the liability is incurred (modified accrual).
- (3) Encumbrances are recorded as the equivalent of expenditures (budget), as opposed to fund balances (modified accrual).

City of Columbus, Ohio

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SUPPLEMENTARY INFORMATION

City of Columbus, Ohio

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City of Columbus, Ohio

Major Governmental Funds

General Fund – the general operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund.

General Bond Retirement Fund – required by State statutes and accounts for all general obligation debt, except proprietary funds' general obligation debt, of the City.

Special Income Tax Fund – used to account for 25% of income tax collections set aside for debt service and related expenditures.

City of Columbus, Ohio

Exhibit A-1

Schedule of Expenditures-Budget and Actual
 General Fund
 Budget Basis
 Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Current				
General Government				
City council				
Personal services	\$ 2,799,421	\$ 2,672,447	\$ 2,672,447	\$ -
Materials and supplies	42,000	37,000	27,489	9,511
Contractual services	339,266	304,266	235,929	68,337
Total city council	<u>3,180,687</u>	<u>3,013,713</u>	<u>2,935,865</u>	<u>77,848</u>
City auditor				
Personal services	2,491,531	2,389,856	2,389,856	-
Materials and supplies	28,100	28,100	26,717	1,383
Contractual services	742,340	703,493	605,794	97,699
Other	-	12,000	10,440	1,560
Total city auditor	<u>3,261,971</u>	<u>3,133,449</u>	<u>3,032,807</u>	<u>100,642</u>
Income tax				
Personal services	6,048,098	5,878,717	5,878,717	-
Materials and supplies	120,000	112,195	101,883	10,312
Contractual services	1,195,222	963,276	938,199	25,077
Total income tax	<u>7,363,320</u>	<u>6,954,188</u>	<u>6,918,799</u>	<u>35,389</u>
City treasurer				
Personal services	852,185	747,089	747,089	-
Materials and supplies	3,800	3,800	3,382	418
Contractual services	74,583	179,220	177,978	1,242
Total city treasurer	<u>930,568</u>	<u>930,109</u>	<u>928,449</u>	<u>1,660</u>
City attorney				
Personal services	9,839,265	9,426,536	9,426,536	-
Materials and supplies	65,750	111,207	111,032	175
Contractual services	416,621	352,519	348,166	4,353
Other	-	63,244	63,244	-
Total city attorney	<u>10,321,636</u>	<u>9,953,506</u>	<u>9,948,978</u>	<u>4,528</u>
Real estate				
Personal services	220,095	186,010	186,010	-
Total real estate	<u>220,095</u>	<u>186,010</u>	<u>186,010</u>	<u>-</u>
Municipal court judges				
Personal services	13,007,345	12,745,565	12,745,565	-
Materials and supplies	37,600	32,992	27,802	5,190
Contractual services	1,069,045	1,023,461	996,014	27,447
Total municipal court judges	<u>14,113,990</u>	<u>13,802,018</u>	<u>13,769,381</u>	<u>32,637</u>
Municipal court clerk				
Personal services	9,133,541	8,978,092	8,978,092	-
Materials and supplies	157,500	135,500	135,500	-
Contractual services	1,103,968	1,049,795	1,049,795	-
Capital outlay	-	16,000	16,000	-
Total municipal court clerk	<u>10,395,009</u>	<u>10,179,387</u>	<u>10,179,387</u>	<u>-</u>

(Continued)

City of Columbus, Ohio

Exhibit A-1 (continued)

Schedule of Expenditures-Budget and Actual
 General Fund
 Budget Basis
 Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Civil service commission				
Personal services	\$ 2,775,438	\$ 2,629,945	\$ 2,629,945	\$ -
Materials and supplies	44,160	22,222	20,324	1,898
Contractual services	167,944	153,104	140,978	12,126
Capital outlay	-	5,119	5,119	-
Total civil service commission	<u>2,987,542</u>	<u>2,810,390</u>	<u>2,796,366</u>	<u>14,024</u>
Human resources				
Personal services	1,169,290	1,190,918	1,190,918	-
Materials and supplies	24,825	24,615	21,671	2,944
Contractual services	1,755,837	1,750,034	1,750,034	-
Total human resources	<u>2,949,952</u>	<u>2,965,567</u>	<u>2,962,623</u>	<u>2,944</u>
Mayor				
Personal services	1,684,827	1,721,644	1,721,644	-
Materials and supplies	6,027	6,303	6,242	61
Contractual services	72,045	63,576	61,223	2,353
Total mayor	<u>1,762,899</u>	<u>1,791,523</u>	<u>1,789,109</u>	<u>2,414</u>
Community relations commission				
Personal services	600,494	617,350	617,350	-
Materials and supplies	4,194	11,278	3,633	7,645
Contractual services	107,480	82,594	82,222	372
Total community relations comm.	<u>712,168</u>	<u>711,222</u>	<u>703,205</u>	<u>8,017</u>
Equal business opportunity office				
Personal services	641,662	622,616	622,616	-
Materials and supplies	544	1,140	1,137	3
Contractual services	16,499	14,597	14,454	143
Total equal business opportunity	<u>658,705</u>	<u>638,353</u>	<u>638,207</u>	<u>146</u>
Education				
Personal services	81,600	72,502	72,417	85
Total education	<u>81,600</u>	<u>72,502</u>	<u>72,417</u>	<u>85</u>
Finance				
Personal services	4,271,076	4,220,094	4,220,094	-
Materials and supplies	35,850	14,100	13,456	644
Contractual services	1,990,173	1,608,890	1,592,077	16,813
Total finance	<u>6,297,099</u>	<u>5,843,084</u>	<u>5,825,627</u>	<u>17,457</u>
Technology				
Contractual services	12,291,852	11,613,999	11,554,497	59,502
Total technology	<u>12,291,852</u>	<u>11,613,999</u>	<u>11,554,497</u>	<u>59,502</u>

(Continued)

City of Columbus, Ohio

Exhibit A-1 (continued)

Schedule of Expenditures-Budget and Actual
 General Fund
 Budget Basis
 Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fleet				
Capital outlay	\$ 717,413	\$ 221,921	\$ 221,921	\$ -
Total fleet	<u>717,413</u>	<u>221,921</u>	<u>221,921</u>	<u>-</u>
Facilities management				
Personal services	4,655,184	4,676,344	4,676,344	-
Materials and supplies	408,106	375,691	374,401	1,290
Contractual services	9,291,020	8,370,937	8,365,127	5,810
Other	15,750	-	-	-
Total facilities management	<u>14,370,060</u>	<u>13,422,972</u>	<u>13,415,872</u>	<u>7,100</u>
Total general government	<u>92,616,566</u>	<u>88,243,913</u>	<u>87,879,520</u>	<u>364,479</u>
Public service				
Service director				
Personal services	2,051,222	2,006,074	2,006,074	-
Materials and supplies	4,788	3,639	3,545	94
Contractual services	22,927	20,391	20,140	251
Total service director	<u>2,078,937</u>	<u>2,030,104</u>	<u>2,029,759</u>	<u>345</u>
Refuse collection				
Personal services	10,695,398	10,508,509	10,508,509	-
Materials and supplies	136,109	95,141	88,699	6,442
Contractual services	7,318,817	7,474,708	7,445,969	28,739
Other	102,000	152,000	149,094	2,906
Total refuse collection	<u>18,252,324</u>	<u>18,230,358</u>	<u>18,192,271</u>	<u>38,087</u>
Transportation mobility options				
Personal services	2,365,386	2,298,231	2,298,231	-
Materials and supplies	25,205	19,038	18,304	734
Contractual services	553,193	517,978	516,920	1,058
Other	19,500	19,500	19,500	-
Total transportation mobility options	<u>2,963,284</u>	<u>2,854,747</u>	<u>2,852,955</u>	<u>1,792</u>
Total public service	<u>23,294,545</u>	<u>23,115,209</u>	<u>23,074,985</u>	<u>40,224</u>
Public safety				
Safety director				
Personal services	1,144,240	1,088,567	1,088,567	-
Materials and supplies	6,367	5,445	4,896	549
Contractual services	7,949,709	6,535,699	6,527,382	8,317
Total safety director	<u>9,100,316</u>	<u>7,629,711</u>	<u>7,620,845</u>	<u>8,866</u>

(Continued)

City of Columbus, Ohio

Exhibit A-1 (continued)

Schedule of Expenditures-Budget and Actual
 General Fund
 Budget Basis
 Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Support services				
Personal services	\$ 4,072,203	\$ 4,007,318	\$ 4,007,318	\$ -
Materials and supplies	468,233	391,799	382,141	9,658
Contractual services	929,790	749,768	721,330	28,438
Other	1,000	1,000	172	828
Total support services	<u>5,471,226</u>	<u>5,149,885</u>	<u>5,110,961</u>	<u>38,924</u>
Police				
Personal services	231,769,763	229,349,571	229,349,571	-
Materials and supplies	4,221,055	4,131,573	4,107,454	24,119
Contractual services	13,851,266	12,296,613	12,275,181	21,432
Other	225,000	230,000	218,427	11,573
Capital outlay	-	3,500	3,500	-
Total police	<u>250,067,084</u>	<u>246,011,257</u>	<u>245,954,133</u>	<u>57,124</u>
Fire				
Personal services	177,933,371	176,521,156	176,521,156	-
Materials and supplies	4,031,315	3,762,529	3,755,135	7,394
Contractual services	9,430,449	9,770,586	9,763,954	6,632
Other	22,500	97,500	86,195	11,305
Total fire	<u>191,417,635</u>	<u>190,151,771</u>	<u>190,126,440</u>	<u>25,331</u>
Total public safety	<u>456,056,261</u>	<u>448,942,624</u>	<u>448,812,379</u>	<u>130,245</u>
Development				
Development administration				
Personal services	2,206,500	2,456,301	2,456,301	-
Materials and supplies	28,412	27,937	25,451	2,486
Contractual services	263,745	1,692,658	1,651,850	40,808
Total development administration	<u>2,498,657</u>	<u>4,176,896</u>	<u>4,133,602</u>	<u>43,294</u>
Economic development				
Personal services	295,822	378,578	378,578	-
Materials and supplies	6,950	5,050	3,515	1,535
Contractual services	478,367	504,100	490,803	13,297
Other	4,744,160	3,658,310	3,637,649	20,661
Total economic development	<u>5,525,299</u>	<u>4,546,038</u>	<u>4,510,545</u>	<u>35,493</u>
Building services				
Personal services	-	3,284,966	3,284,966	-
Materials and supplies	-	41,419	38,889	2,530
Contractual services	-	717,947	709,690	8,257
Other	-	5,000	-	5,000
Total building services	<u>-</u>	<u>4,049,332</u>	<u>4,033,545</u>	<u>15,787</u>
Neighborhood services				
Personal services	4,962,150	1,402,254	1,402,254	-
Materials and supplies	64,628	-	-	-
Contractual services	2,111,827	33,704	33,704	-
Other	10,000	-	-	-
Total neighborhood services	<u>7,148,605</u>	<u>1,435,958</u>	<u>1,435,958</u>	<u>-</u>

(Continued)

City of Columbus, Ohio

Exhibit A-1 (continued)

**Schedule of Expenditures-Budget and Actual
General Fund
Budget Basis
Year Ended December 31, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Planning				
Personal services	\$ 1,317,202	\$ 1,276,930	\$ 1,276,930	\$ -
Materials and supplies	18,234	15,888	8,340	7,548
Contractual services	64,906	56,312	52,495	3,817
Total planning	<u>1,400,342</u>	<u>1,349,130</u>	<u>1,337,765</u>	<u>11,365</u>
Housing				
Personal services	139,750	146,022	146,022	-
Materials and supplies	2,500	1,150	826	324
Contractual services	2,726,108	2,724,311	2,722,428	1,883
Total housing	<u>2,868,358</u>	<u>2,871,483</u>	<u>2,869,276</u>	<u>2,207</u>
Total development	<u>19,441,261</u>	<u>18,428,837</u>	<u>18,320,691</u>	<u>108,146</u>
Expenditures paid through county auditor	<u>1,200,000</u>	<u>894,000</u>	<u>908,433</u>	<u>(14,433)</u>
Total expenditures	<u>\$ 592,608,633</u>	<u>\$ 579,624,583</u>	<u>\$ 578,996,008</u>	<u>\$ 628,575</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Bond Retirement
Budget Basis
Year ended December 31, 2009

Exhibit A-2

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 26,366	\$ 26,366	\$ 26,366	\$ -
Miscellaneous	<u>129,409,564</u>	<u>129,409,564</u>	<u>129,409,564</u>	<u>-</u>
Total revenues	<u>129,435,930</u>	<u>129,435,930</u>	<u>129,435,930</u>	<u>-</u>
Expenditures				
Current				
General government				
Sinking fund trustees				
Personal services	211,100	198,082	198,082	-
Materials and supplies	1,500	173	173	-
Contractual services	21,800	1,824	1,824	-
Capital outlay	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total sinking fund trustees	<u>236,400</u>	<u>200,079</u>	<u>200,079</u>	<u>-</u>
Total general government	<u>236,400</u>	<u>200,079</u>	<u>200,079</u>	<u>-</u>
Debt service				
Principal retirement and payment of obligation under capitalized lease	160,967,914	191,503,847	191,503,847	-
Interest and fiscal charges	<u>89,634,843</u>	<u>70,944,912</u>	<u>70,944,912</u>	<u>-</u>
Total debt service	<u>250,602,757</u>	<u>262,448,759</u>	<u>262,448,759</u>	<u>-</u>
Total expenditures	<u>250,839,157</u>	<u>262,648,838</u>	<u>262,648,838</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(121,403,227)	(133,212,908)	(133,212,908)	-
Other financing sources (uses)				
Operating transfers in	<u>133,069,891</u>	<u>133,069,891</u>	<u>133,069,891</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	11,666,664	(143,017)	(143,017)	-
Fund balance at beginning of year	2,643,920	2,643,920	2,643,920	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 14,310,584</u>	<u>\$ 2,500,903</u>	<u>\$ 2,500,903</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Special Income Tax
Budget Basis
Year ended December 31, 2009

Exhibit A-3

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Income taxes	\$ 128,631,067	\$ 128,631,067	\$ 128,631,067	\$ -
Special assessments	96,330	96,330	96,330	-
Miscellaneous	1,764,951	1,764,951	1,764,951	-
Total revenues	<u>130,492,348</u>	<u>130,492,348</u>	<u>130,492,348</u>	<u>-</u>
Expenditures				
Current				
General government				
City attorney				
Contractual services	175,000	175,000	-	175,000
Total city attorney	<u>175,000</u>	<u>175,000</u>	<u>-</u>	<u>175,000</u>
City auditor				
Other	-	266,320	266,320	-
Total city auditor	<u>-</u>	<u>266,320</u>	<u>266,320</u>	<u>-</u>
Asset management				
Contractual services	-	1,777,006	1,545,407	231,599
Total asset management	<u>-</u>	<u>1,777,006</u>	<u>1,545,407</u>	<u>231,599</u>
Finance				
Contractual services	186,000	34,311	34,311	-
Other	-	82,072	82,072	-
Total finance	<u>186,000</u>	<u>116,383</u>	<u>116,383</u>	<u>-</u>
Total general government	<u>361,000</u>	<u>2,334,709</u>	<u>1,928,110</u>	<u>406,599</u>
Public service				
Refuse collection				
Contractual services	14,800,000	14,800,000	14,313,000	487,000
Total refuse collection	<u>14,800,000</u>	<u>14,800,000</u>	<u>14,313,000</u>	<u>487,000</u>
Total public service	<u>14,800,000</u>	<u>14,800,000</u>	<u>14,313,000</u>	<u>487,000</u>
Debt service				
Principal retirement and payment of obligation under capitalized lease	842,000	449,334	449,334	-
Total debt service	<u>842,000</u>	<u>449,334</u>	<u>449,334</u>	<u>-</u>
Total expenditures	<u>16,003,000</u>	<u>17,584,043</u>	<u>16,690,444</u>	<u>893,599</u>
Excess of revenues over expenditures	114,489,348	112,908,305	113,801,904	893,599
Other financing sources (uses)				
Proceeds from debt	3,467,700	3,467,700	3,467,700	-
Operating transfers in	5,107,671	5,107,671	5,107,671	-
Operating transfers out	(131,743,174)	(139,639,939)	(139,639,939)	-
Total other financing sources (uses)	<u>(123,167,803)</u>	<u>(131,064,568)</u>	<u>(131,064,568)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(8,678,455)	(18,156,263)	(17,262,664)	893,599
Fund balance at beginning of year	95,720,394	95,720,394	95,720,394	-
Lapsed encumbrances	9,293,665	9,293,665	9,293,665	-
Fund balance at end of year	<u>\$ 96,335,604</u>	<u>\$ 86,857,796</u>	<u>\$ 87,751,395</u>	<u>\$ 893,599</u>

City of Columbus, Ohio

Other Governmental Funds

Special Revenue Funds – used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances or Federal and/or State statutes specify the uses and limitations of each Special Revenue Fund. The title of the funds is descriptive of the activities involved. The Special Revenue Funds are:

City Ordinances

- Fannie Mae Loans
- Land Management
- Area Commissions
- Special Purpose
- Mayor’s Education Charitable Trust
- Columbus Community Relations
- Housing/Business Tax Incentives
- Hester Dysart Paramedic Education
- Hotel-Motel Tax
- Emergency Human Services
- Private Leisure Assistance for Youth
- Tree Replacement
- Gatrell Arts Vocational Rehabilitation
- Columbus Housing Fund
- Neighborhood Economic Dev. Fund
- Fire Quarter Master Incentive Travel
- Development Services
- Private Construction Inspection
- Health
- Municipal Motor Vehicle Tax
- Treasury Investment Earnings
- Golf Course Operations
- Recreation & Parks Operations
- Mined Assets
- Private Grants
- Urban Site Acquisition Loan
- Photo Red Light
- 1111 E. Broad Street Operations
- Collection Fees
- City Attorney Mediation
- Environmental Fund
- Citywide Training Fund
- Police Professional Training

State Statutes

To Account for Shared Revenues, Fines, and Other Special Revenues

- Drivers Alcohol Treatment
- Municipal Court Special Projects
- Municipal Court Clerk
- County Auto License
- Street Const. Maintenance & Repair

Federal and/or State Statutes

To Account for Grants and Subsidies

- HOME Program
- HOPE Program
- HUD Section 108 Loans
- Law Enforcement
- General Government Grants
- Urban Development Action Grants
- Community Development Act
- Health Department Grants
- Recreation & Parks Grants

City of Columbus, Ohio

Other Governmental Funds (continued)

Debt Service Funds – used to account for the accumulation of resources for and payment of general obligation principal, interest, and related expenditures.

- Tax Increment Financing (TIF) funds
- Recreation Debt Service Fund
- Capitol South Debt Service Fund

Capital Project Funds – used to account for financial resources used for the acquisition and construction of major capital facilities other than those financed by proprietary funds and fiduciary funds. The titles of the funds are descriptive of the activities involved. The Capital Projects Funds classified by the primary sources of funding are:

Debt Proceeds

- Public Safety V-95
- Parks & Recreation V-95, V-99
- Refuse Collection V-95
- Streets & Highways V-95, V-99
- Health
- Nationwide Development Bond
- Sidewalk Assessment
- Construction Management
- Northland & Other Acquisitions
- Development Bonds
- Northwest Corridor
- Northeast Corridor
- Southeast Growth Area
- East Broad St Growth Area
- High/Goodale Street
- Housing Preservation
- Auditor Bond
- Neighborhood Health Ctr Cap Reserve
- Boathouse Improvement Costs
- Development Revolving Loans-Grants
- Reynoldsburg Columbus Pay as We Grow
- Harrison West Recreation Park
- RiverSouth Lifestyle
- Governmental B.A.B.

Grant Revenue and Other Funding Sources

- Short North SID
- Parks & Rec. Permanent Improvement
- General Permanent Improvement
- Transportation Improvement Program
- State Issue 2-Streets
- Federal State Highway Engineering
- Street & Highway Improvement

City of Columbus, Ohio

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City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

		Special Revenue						
		HOME Program	HOPE Program	HUD Section 108 Loans	Fannie Mae Loans	Land Management	Law Enforcement	General Government Grants
ASSETS								
Cash and cash equivalents:								
Cash and investments with treasurer	\$ 1,333	\$ 18	\$ 57	\$ -	\$ -	\$ 602	\$ 3,748	\$ -
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	3,517	52	222	-	-	-	10	20
Due from other:								
Governments	-	-	-	-	-	-	-	2,754
Funds	-	-	-	-	-	-	-	-
Total assets	\$ 4,850	\$ 70	\$ 279	\$ -	\$ 602	\$ 3,758	\$ 2,774	\$ -
LIABILITIES								
Accounts payable	408	-	6	-	-	11	164	1,718
Due to other:								
Governments	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-	183
Interfund payables	-	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-	829
Accrued wages and benefits	4	-	-	-	-	-	-	44
Notes payable—Note G	-	-	-	-	-	-	-	-
Total liabilities	412	-	6	-	-	11	164	2,774
FUND BALANCES								
Restricted	4,438	70	273	-	-	-	-	-
Committed	-	-	-	-	-	591	3,594	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	4,438	70	273	-	-	591	3,594	-
Total liabilities and fund balances	\$ 4,850	\$ 70	\$ 279	\$ -	\$ 602	\$ 3,758	\$ 2,774	\$ -

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Special Revenue							General Government Grants
	HOME Program	HOPE Program	HUD Section 108 Loans	Fannie Mae Loans	Land Management	Law Enforcement		
REVENUES								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	4,269	-	-	-	-	-	-	18,020
Investment income	-	-	-	-	-	46	-	-
Licenses and permits	1	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5	-
Fines and forfeits	-	-	-	-	-	1,464	-	-
Miscellaneous	17	-	13	-	327	1,057	-	356
Total revenues	4,287	-	13	-	327	2,567	-	18,381
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	1,379
Public service	-	-	-	-	-	-	-	462
Public safety	-	-	-	-	-	1,534	-	2,005
Development	4,057	-	216	-	203	-	-	9,451
Health	-	-	-	-	-	-	-	753
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	671	-	3,591
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	4,057	-	216	-	203	2,205	-	17,641
Excess(deficiency) of revenues over expenditures	230	-	(203)	-	124	362	-	740
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	1,772
Transfers out	-	-	-	(6)	-	-	-	(2,513)
Issuance of debt	-	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(6)	-	-	-	(741)
Net change in fund balance	230	-	(203)	(6)	124	362	-	(1)
Fund balances—beginning of year	4,208	70	476	6	467	3,232	1	1
Fund balances—end of year	\$ 4,438	\$ 70	\$ 273	\$ -	\$ 591	\$ 3,594	\$ -	\$ -

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Special Revenue						
	Area	Mayor's					Municipal Court Clerk
		Commissions	Special Purpose	Charitable Trust	Education	Drivers Alcohol Treatment	
REVENUES							
Income taxes	-	\$	-	\$	-	\$	-
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	2	-	-	-	-
Licenses and permits	-	1	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	181	136	84
Charges for services	-	107	-	-	-	24	-
Fines and forfeits	-	25	-	-	203	1,266	2,656
Miscellaneous	6	395	1	-	-	290	15
Total revenues	6	528	3	384	1,716	2,755	
EXPENDITURES							
Current:							
General government	-	87	5	179	1,624	2,055	
Public service	-	-	-	-	-	-	-
Public safety	-	90	-	13	-	-	-
Development	15	10	-	-	-	-	-
Health	-	1	-	-	-	-	-
Recreation and parks	-	135	74	-	-	-	-
Capital outlay	-	244	-	-	-	-	117
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	15	567	79	192	1,624	2,172	
Excess(deficiency) of revenues over expenditures	(9)	(39)	(76)	192	92	583	
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	200	-
Transfers out	-	(58)	-	(100)	-	(447)	-
Issuance of debt	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(58)	-	(100)	200	(447)	
Net change in fund balance	(9)	(97)	(76)	92	292	136	
Fund balances—beginning of year	36	4,093	238	1,105	1,647	2,570	
Fund balances—end of year	27	3,996	162	1,197	1,939	2,706	

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

	Special Revenue							
	Columbus Community Relations	Housing / Business Tax Incentives	Hester Dysart Paramedic Education	Hotel-Motel Tax	Emergency Human Services	Private Leisure Assistance for Youth	Tree Replacement	
\$	23	\$ 140	\$ 144	\$ 98	\$ 199	\$ 15	\$ 49	
Cash and cash equivalents:	-	-	-	-	-	549	-	
Cash and investments with treasurer	-	-	-	-	-	-	-	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	
Cash and investments with trustee	-	-	1	-	-	-	-	
Investments	-	-	-	-	-	-	-	
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	
Due from other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Total assets	23	\$ 140	\$ 145	\$ 98	\$ 199	\$ 564	\$ 49	
LIABILITIES								
Accounts payable	-	-	-	-	47	-	-	
Due to other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Interfund payables	-	-	-	-	-	-	-	
Deferred revenue and other	-	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	-	
Notes payable—Note G	-	-	-	-	-	-	-	
Total liabilities					47			
FUND BALANCES								
Restricted	-	-	-	-	-	-	-	
Committed	23	140	145	98	152	564	49	
Assigned	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	
Total fund balances	23	140	145	98	152	564	49	
Total liabilities and fund balances	\$ 23	\$ 140	\$ 145	\$ 98	\$ 199	\$ 564	\$ 49	

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Special Revenue							
	Columbus Community Relations	Housing / Business Tax Incentives	Hester Dysart Paramedic Education	Hotel-Motel Tax	Emergency Human Services	Private Leisure Assistance for Youth	Tree Replacement	
REVENUES								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	2	-	-	87	-	-
Licenses and permits	-	106	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	6	-	-	7,486	1,049	48	22	22
Total revenues	6	106	2	7,486	1,049	135	22	22
EXPENDITURES								
Current:								
General government	-	-	-	6,884	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	4	-	-	-	-	-
Development	-	60	-	-	2,397	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	60	28	28
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	-	60	4	6,884	2,397	60	28	28
Excess(deficiency) of revenues over expenditures	6	46	(2)	602	(1,348)	75	(6)	(6)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(618)	(350)	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(618)	(350)	-	-	-
Net change in fund balance	6	46	(2)	(16)	(1,698)	75	(6)	(6)
Fund balances—beginning of year	17	94	147	114	1,850	489	55	55
Fund balances—end of year	23	140	145	98	152	564	49	49

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

	Special Revenue											
	Gatrell Arts Vocational Rehabilitation	Neighborhood			Fire Quarter			Private			Urban Dev. Action Grants	
		Columbus Housing Fund	Economic Development Fund	Development Fund	Incentive Travel Fund	Master Incentive Travel Fund	Development Services	Construction Inspection	Construction Inspection	Urban Dev. Action Grants		
ASSETS												
Cash and cash equivalents:	\$	1	\$	173	\$	106	\$	1,791	\$	41	\$	305
Cash and investments with treasurer	-	-	-	-	-	-	-	-	-	-	-	-
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-	-	-	-	-	-
Investments	27	-	-	-	-	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	-	-	90	-	228
Due from other:												
Governments	-	-	-	-	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	4	-	-	-	-	-
Total assets	\$	28	\$	173	\$	106	\$	1,795	\$	131	\$	533
LIABILITIES												
Accounts payable	-	-	-	-	-	-	32	-	-	-	-	228
Due to other:												
Governments	-	-	-	-	-	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	14	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	5	-	-	231	-	-	23	-	-
Total liabilities	-	-	-	5	-	-	277	-	-	23	-	228
FUND BALANCES												
Restricted	-	-	-	-	-	-	-	-	-	-	-	305
Committed	28	-	168	-	106	-	1,518	-	108	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	28	-	168	-	106	-	1,518	-	108	-	-	305
Total liabilities and fund balances	\$	28	\$	173	\$	106	\$	1,795	\$	131	\$	533

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Special Revenue								
	Gatrell Arts Vocational Rehabilitation	Columbus Housing Fund	Neighborhood Economic Development Fund		Fire Quarter Master Incentive Travel Fund		Private Construction Inspection		Urban Dev. Action Grants
REVENUES									
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-	-
Investment income	1	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	13,881	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	2,407	1,624	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	2	3
Miscellaneous	-	1,073	152	-	-	-	-	-	-
Total revenues	1	1,073	152	-	-	16,288	1,626	-	3
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	1,866	1,518	-	-
Public safety	-	-	-	10	-	-	-	-	-
Development	-	807	164	-	-	13,508	-	-	55
Health	-	-	-	-	-	-	-	-	-
Recreation and parks	1	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	135	-	-	-
Debt service:									
Principal retirement - Note G	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total expenditures	1	807	164	10	-	15,509	1,518	-	55
Excess(deficiency) of revenues over expenditures	-	266	(12)	(10)	779	108	(52)	-	-
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	38	-	-	-	-	-
Transfers out	-	(266)	-	-	-	-	-	-	(295)
Issuance of debt	-	-	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(266)	38	-	-	-	-	-	(295)
Net change in fund balance	-	-	(12)	28	779	108	(347)	652	305
Fund balances—beginning of year	28	-	180	78	739	-	-	-	-
Fund balances—end of year	28	\$ -	\$ 168	\$ 106	\$ 1,518	\$ 108	\$ -	\$ 305	\$ -

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

		Special Revenue						
Community Development Act	Health	Health Department Grants	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	Treasury Investment Earnings		
\$	722	\$ 1,594	\$ 254	\$ 260	\$ 6,901	\$ 1,395	\$ 529	
	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
4,383	5	1	-	498	-	-	-	
	-	734	1,350	15,819	1,571	-	-	
	25	-	-	1,127	-	-	-	
\$	5,105	\$ 1,624	\$ 1,610	\$ 24,345	\$ 2,966	\$	529	
Total assets								
116	481	436	-	163	189	-	-	
	-	-	-	-	-	-	-	
7	15	20	-	113	-	-	529	
	-	-	-	-	-	-	-	
	-	353	1,350	11,816	1,037	-	-	
86	328	180	-	572	-	-	-	
	-	-	-	-	-	-	-	
209	824	989	1,350	12,664	1,226	-	529	
Total liabilities								
4,896	-	-	-	-	-	-	-	
	800	-	260	11,681	1,740	-	-	
	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
4,896	800	-	260	11,681	1,740	-	-	
Total fund balances								
\$	5,105	\$ 1,624	\$ 1,610	\$ 24,345	\$ 2,966	\$	529	

(continued)

ASSETS
 Cash and cash equivalents:
 Cash and investments with treasurer
 Cash and investments with fiscal and escrow agents
 Cash and investments with trustee
 Investments
 Receivables (net of allowances for uncollectibles)
 Due from other:
 Governments
 Funds
Total assets

LIABILITIES
 Accounts payable
 Due to other:
 Governments
 Funds
 Interfund payables
 Deferred revenue and other
 Accrued wages and benefits
 Notes payable—Note G
Total liabilities

FUND BALANCES
 Restricted
 Committed
 Assigned
 Unassigned
Total fund balances

Total liabilities and fund balances

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Special Revenue						
	Community Development Act	Health	Health Department Grants	County Auto License	Street Const. Maintenance & Repair	Municipal Motor Vehicle Tax	Treasury Investment Earnings
REVENUES							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	5,634	-	16,486	-	-	-	-
Investment income	3	-	5	-	60	-	-
Licenses and permits	-	2,531	-	-	1,487	-	-
Shared revenues - unrestricted	-	-	-	-	30,458	-	-
Charges for services	90	2,727	502	-	9,589	-	-
Fines and forfeits	-	37	-	-	1	-	-
Miscellaneous	50	119	27	-	94	-	-
Total revenues	5,777	5,414	17,020	-	41,689	3,426	-
EXPENDITURES							
Current:							
General government	534	-	-	-	-	-	-
Public service	-	-	-	2,700	42,398	3,000	-
Public safety	-	-	-	-	-	-	-
Development	6,372	-	-	-	-	-	-
Health	246	21,536	17,020	-	-	-	-
Recreation and parks	723	-	-	-	-	-	-
Capital outlay	-	20	-	-	96	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	7,875	21,556	17,020	2,700	42,494	3,000	-
Excess(deficiency) of revenues over expenditures	(2,098)	(16,142)	-	(2,700)	(805)	426	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	16,365	-	-	369	-	-
Transfers out	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	16,365	-	-	369	-	-
Net change in fund balance	(2,098)	223	-	(2,700)	(436)	426	-
Fund balances—beginning of year	6,994	577	-	2,960	12,117	1,314	-
Fund balances—end of year	4,896	800	-	260	11,681	1,740	-

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

		Special Revenue						
		Recreation & Parks Operations	Recreation & Parks Grants	Mined Assets	Private Grants	Urban Site Acquisition Loan Fund	Photo Red Light Fund	
ASSETS								
Cash and cash equivalents:								
Cash and investments with treasurer	\$ 449	\$ 1,308	\$ 6,367	\$ 1	\$ 315	\$ 737	\$ 93	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	
Cash and investments with trustee	-	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	-	
Receivables (net of allowances for uncollectibles)	-	-	8	-	-	-	-	
Due from other:								
Governments	-	-	4,474	-	-	-	-	
Funds	20	73	6	-	-	-	-	
Total assets	\$ 469	\$ 1,381	\$ 10,855	\$ 1	\$ 315	\$ 737	\$ 93	
LIABILITIES								
Accounts payable	23	476	6,837	-	-	105	-	
Due to other:								
Governments	-	-	-	-	-	713	-	
Funds	5	42	-	-	5	-	-	
Interfund payables	-	-	-	-	-	-	-	
Deferred revenue and other	-	-	3,801	-	-	-	-	
Accrued wages and benefits	70	422	217	-	-	-	-	
Notes payable—Note G	-	-	-	-	-	-	-	
Total liabilities	\$ 98	\$ 940	\$ 10,855	\$ -	\$ 5	\$ 818	\$ -	
FUND BALANCES								
Restricted	-	-	-	-	-	-	-	
Committed	371	441	-	1	310	-	93	
Assigned	-	-	-	-	-	(81)	-	
Unassigned	-	-	-	-	-	(81)	-	
Total fund balances	\$ 371	\$ 441	\$ -	\$ 1	\$ 310	\$ (81)	\$ 93	
Total liabilities and fund balances	\$ 469	\$ 1,381	\$ 10,855	\$ 1	\$ 315	\$ 737	\$ 93	

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Special Revenue						
	Golf Course Operations	Recreation & Parks Operations	Recreation & Parks Grants	Mined Assets	Private Grants	Urban Site Acquisition Loan Fund	Photo Red Light Fund
REVENUES							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	70,138	-	80	-	-
Investment income	-	-	55	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	4,478	5,648	636	-	10	-	-
Fines and forfeits	-	-	-	-	-	-	640
Miscellaneous	19	266	537	5	81	-	1
Total revenues	4,497	5,914	71,366	5	171	-	641
EXPENDITURES							
Current:							
General government	-	-	-	4	8	-	-
Public service	-	-	-	-	3	-	-
Public safety	-	-	-	-	13	-	758
Development	-	-	-	-	14	895	-
Health	-	-	-	-	65	-	-
Recreation and parks	4,322	27,166	69,989	-	23	-	-
Capital outlay	-	-	1,559	-	90	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	4,322	27,166	71,548	4	216	895	758
Excess(deficiency) of revenues over expenditures	175	(21,252)	(182)	1	(45)	(895)	(117)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	21,794	182	-	-	150	-
Transfers out	-	(182)	-	-	-	(150)	-
Issuance of debt	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	21,612	182	-	-	-	-
Net change in fund balance	175	360	-	1	(45)	(895)	(117)
Fund balances—beginning of year	196	81	-	-	355	814	210
Fund balances—end of year	\$ 371	\$ 441	\$ -	\$ 1	\$ 310	\$ (81)	\$ 93

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

	Special Revenue							Total
	1111 E. Broad Street Operations	Collection Fees	City Attorney Mediation	Environmental Fund	Citywide Training Fund	Police Professional Training Fund	Nonmajor Special Revenue	
ASSETS								
Cash and cash equivalents:								
Cash and investments with treasurer	\$ 843	\$ 382	\$ 72	\$ 86	\$ 23	\$ 302	\$ 41,727	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	549	
Cash and investments with trustee	-	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	27	
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	9,035	
Due from other:								
Governments	-	-	-	-	-	-	26,702	
Funds	-	-	-	-	-	-	1,255	
Total assets	\$ 843	\$ 382	\$ 72	\$ 86	\$ 23	\$ 302	\$ 79,295	
LIABILITIES								
Accounts payable	46	97	-	-	-	1	11,744	
Due to other:								
Governments	-	-	-	-	-	-	713	
Funds	-	-	-	-	-	-	933	
Interfund payables	-	-	-	-	-	-	-	
Deferred revenue and other	-	-	-	-	-	-	19,186	
Accrued wages and benefits	-	6	-	-	-	-	2,252	
Notes payable—Note G	-	-	-	-	-	-	-	
Total liabilities	46	103	-	-	-	1	34,828	
FUND BALANCES								
Restricted	-	-	-	-	-	-	9,982	
Committed	797	279	72	86	23	301	34,566	
Assigned	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	(81)	
Total fund balances	797	279	72	86	23	301	44,467	
Total liabilities and fund balances	\$ 843	\$ 382	\$ 72	\$ 86	\$ 23	\$ 302	\$ 79,295	

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Special Revenue							Total Nonmajor Special Revenue
	1111 E. Broad Street Operations	Collection Fees	City Attorney Mediation	Environmental Fund	Citywide Training Fund	Police Professional Training Fund		
REVENUES								
Income taxes	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ -	\$ 153	
Grants and subsidies	-	-	-	-	-	-	114,627	
Investment income	-	-	-	-	-	-	261	
Licenses and permits	-	39	-	-	-	-	18,046	
Shared revenues - unrestricted	-	-	-	-	-	-	30,859	
Charges for services	-	205	-	-	10	-	28,062	
Fines and forfeits	-	815	-	26	-	-	7,133	
Miscellaneous	1,359	5	-	-	-	216	18,523	
Total revenues	1,359	1,217	-	26	10	216	217,664	
EXPENDITURES								
Current:								
General government	1,397	1,041	-	39	-	-	15,236	
Public service	-	143	-	-	-	-	52,090	
Public safety	-	-	-	-	-	171	4,598	
Development	-	-	-	-	-	-	38,224	
Health	-	-	-	-	-	-	39,621	
Recreation and parks	-	-	-	-	-	-	102,521	
Capital outlay	-	-	-	-	-	13	6,536	
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	-	
Total expenditures	1,397	1,184	-	39	-	184	258,826	
Excess(deficiency) of revenues over expenditures	(38)	33	-	(13)	10	32	(41,162)	
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	40,870	
Transfers out	(76)	-	-	-	-	-	(5,061)	
Issuance of debt	-	-	-	-	-	-	-	
Redemption of refunded bonds	-	-	-	-	-	-	-	
Premium on bond issuance	-	-	-	-	-	-	-	
Total other financing sources (uses)	(76)	-	-	-	-	-	35,809	
Net change in fund balance	(114)	33	-	(13)	10	32	(5,353)	
Fund balances—beginning of year	911	246	72	99	13	269	49,820	
Fund balances—end of year	797	279	72	86	23	301	44,467	

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

	Debt Service						
	Easton TIF	Polaris TIF	Tuttle Crossing TIF	Nationwide Pen Site TIF	Nationwide Off Sites TIF	Miranova TIF	Gateway OSU TIF
ASSETS							
Cash and cash equivalents:	\$ 5,221	\$ 1,193	\$ -	\$ 606	\$ 1,337	\$ 1,220	\$ -
Cash and investments with treasurer	-	-	-	-	-	-	-
Cash and investments with fiscal and escrow agents	5,975	3,067	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	13	1	-	2	3	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:	-	-	-	-	-	-	-
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	\$ 11,209	\$ 4,261	\$ -	\$ 608	\$ 1,340	\$ 1,220	\$ -
LIABILITIES							
Accounts payable	-	-	-	-	-	-	-
Due to other:	-	-	-	-	-	-	-
Governments	-	-	-	-	-	-	-
Funds	-	-	-	607	1,337	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Notes payable—Note G	-	8,150	-	-	-	-	-
Total liabilities	-	8,150	-	607	1,337	-	-
FUND BALANCES							
Restricted	11,209	-	-	1	3	1,220	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	(3,889)	-	-	-	-	-
Total fund balances	11,209	(3,889)	-	1	3	1,220	-
Total liabilities and fund balances	\$ 11,209	\$ 4,261	\$ -	\$ 608	\$ 1,340	\$ 1,220	\$ -

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Debt Service						
	Easton TIF	Polaris TIF	Tuttle Crossing TIF	Nationwide Pen Site TIF	Nationwide Off Sites TIF	Miranova TIF	Gateway OSU
REVENUES							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	87	25	-	2	7	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	4,492	2,239	697	512	1,336	689	553
Total revenues	<u>4,579</u>	<u>2,264</u>	<u>697</u>	<u>514</u>	<u>1,343</u>	<u>689</u>	<u>553</u>
EXPENDITURES							
Current:							
General government	44	28	7	5	13	9	-
Public service	-	3	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	3	6	-	-	-	-	553
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	725	465	-	-	-	-	-
Interest and fiscal charges	1,504	1,644	-	-	-	-	-
Total expenditures	<u>2,276</u>	<u>2,146</u>	<u>7</u>	<u>5</u>	<u>13</u>	<u>9</u>	<u>553</u>
Excess(deficiency) of revenues over expenditures	2,303	118	690	509	1,330	680	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(690)	(607)	(1,338)	-	-
Issuance of debt	-	-	-	91	-	-	-
Redemption of refunded bonds	-	(8,150)	-	-	-	-	-
Premium on bond issuance	-	139	-	-	-	-	-
Total other financing sources (uses)	-	<u>(8,011)</u>	<u>(690)</u>	<u>(516)</u>	<u>(1,338)</u>	-	-
Net change in fund balance	2,303	(7,893)	-	(7)	(8)	680	-
Fund balances—beginning of year	8,906	4,004	-	8	11	540	-
Fund balances—end of year	<u>\$ 11,209</u>	<u>\$ (3,889)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 1,220</u>	<u>\$ -</u>

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

	Debt Service						
	Crewville TIF	Brewery District TIF	Waggoner Road TIF	Recreation Debt Service	Alum Creek-Watkins Road TIF	I-70 Cap - S. High TIF	Morse Rd TIF
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ -	\$ 199	\$ 421	\$ 52	\$ 9	\$ 205	\$ 1,080
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	1	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	\$ -	\$ 199	\$ 422	\$ 52	\$ 9	\$ 205	\$ 1,080
LIABILITIES							
Accounts payable	-	-	-	-	-	-	-
Due to other:							
Governments	-	-	-	-	-	-	-
Funds	-	95	4	-	-	-	-
Interfund payables	-	-	-	5,307	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-
Total liabilities	-	95	4	5,307	-	-	-
FUND BALANCES							
Restricted	-	104	418	-	9	205	1,080
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	(5,255)	-	-	-
Total fund balances	-	104	418	(5,255)	9	205	1,080
Total liabilities and fund balances	\$ -	\$ 199	\$ 422	\$ 52	\$ 9	\$ 205	\$ 1,080

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Debt Service						
	Crewville TIF	Brewery District TIF	Waggoner Road TIF	Recreation Debt Service	Alum Creek- Watkins Road TIF	I-70 Cap - S. High TIF	Morse Rd TIF
REVENUES							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	2	5	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	427	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	130	286	510	-	103	73	1,091
Total revenues	130	288	515	427	103	73	1,091
EXPENDITURES							
Current:							
General government	130	3	5	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	99	1	11
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	130	3	5	-	99	1	11
Excess(deficiency) of revenues over expenditures	-	285	510	427	4	72	1,080
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(248)	(156)	(439)	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(248)	(156)	(439)	-	-	-
Net change in fund balance	-	37	354	(12)	4	72	1,080
Fund balances—beginning of year	-	67	64	(5,243)	5	133	-
Fund balances—end of year	\$ -	\$ 104	\$ 418	\$ (5,255)	\$ 9	\$ 205	\$ 1,080

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

	Debt Service						
	Pen West East TIF	Pen West West TIF	Jeffrey Place TIF	Italian Village TIF	Crosswoods TIF	West Edge I TIF	Rocky Fork TIF
ASSETS							
Cash and cash equivalents:	\$ 608	\$ 46	\$ -	\$ -	\$ 464	\$ 48	\$ -
Cash and investments with treasurer agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	\$ 608	\$ 46	\$ -	\$ -	\$ 464	\$ 48	\$ -
LIABILITIES							
Accounts payable	-	-	-	-	-	-	-
Due to other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
FUND BALANCES							
Restricted	608	46	-	-	464	48	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	608	46	-	-	464	48	-
Total liabilities and fund balances	\$ 608	\$ 46	\$ -	\$ -	\$ 464	\$ 48	\$ -

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Debt Service						Rocky Fork TIF
	Pen West East TIF	Pen West West TIF	Jeffrey Place TIF	Italian Village TIF	Crosswoods TIF	West Edge I TIF	
REVENUES							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	181	12	92	1,392	469	42	1,113
Total revenues	181	12	92	1,392	469	42	1,113
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	2	-	220	1,888	5	-	1,113
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	2	-	220	1,888	5	-	1,113
Excess(deficiency) of revenues over expenditures	179	12	(128)	(496)	464	42	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balance	179	12	(128)	(496)	464	42	-
Fund balances—beginning of year	429	34	128	496	-	6	-
Fund balances—end of year	\$ 608	\$ 46	\$ -	\$ -	\$ 464	\$ 48	\$ -

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

	Debt Service						
	West Edge II TIF	Northland TIF	AC Humko I TIF	AC Humko II TIF	Hayden Run N TIF	Lucent TIF	E Broad Dominion TIF
ASSETS							
Cash and cash equivalents:	\$ 79	\$ 76	\$ 195	\$ 33	\$ 919	\$ 81	\$ 257
Cash and investments with treasurer agents	-	-	-	-	-	-	-
Cash and investments with trustee	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-
Due from other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Total assets	\$ 79	\$ 76	\$ 195	\$ 33	\$ 919	\$ 81	\$ 257
LIABILITIES							
Accounts payable	-	-	-	-	-	-	-
Due to other:							
Governments	-	-	-	-	-	-	-
Funds	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Deferred revenue and other	-	-	-	-	-	-	-
Accrued wages and benefits	-	-	-	-	-	-	-
Notes payable—Note G	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
FUND BALANCES							
Restricted	79	76	195	33	919	81	257
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	79	76	195	33	919	81	257
Total liabilities and fund balances	\$ 79	\$ 76	\$ 195	\$ 33	\$ 919	\$ 81	\$ 257

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Debt Service						
	West Edge II TIF	Northland TIF	AC Humko I TIF	AC Humko II TIF	Hayden Run N TIF	Lucent TIF	E Broad Dominion TIF
REVENUES							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	11	77	112	508	929	82	245
Total revenues	11	77	112	508	929	82	245
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	1	1	509	10	1	3
Health	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	-	1	1	509	10	1	3
Excess(deficiency) of revenues over expenditures	11	76	111	(1)	919	81	242
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balance	11	76	111	(1)	919	81	242
Fund balances—beginning of year	68	-	84	34	-	-	15
Fund balances—end of year	79	76	195	33	919	81	257

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

		Debt Service						
ASSETS	Wagoner M/I TIF	E Broad Commercial TIF	Lucent Commercial TIF	Brewery District II TIF	Dublin- Granville S TIF	Dublin- Granville N TIF	Albany Crossing TIF	
Cash and cash equivalents:	\$ 181	\$ 721	\$ 126	\$ 226	\$ 4	\$ 230	\$ 526	
Cash and investments with treasurer	-	-	-	-	-	-	-	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	-	
Cash and investments with trustee	-	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	-	
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	
Due from other:	-	-	-	-	-	-	-	
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Total assets	\$ 181	\$ 721	\$ 126	\$ 226	\$ 4	\$ 230	\$ 526	
LIABILITIES								
Accounts payable	-	-	-	-	-	-	-	
Due to other:	-	-	-	-	-	-	-	
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Interfund payables	-	-	-	-	-	-	-	
Deferred revenue and other	-	-	-	-	-	-	-	
Accrued revenue and benefits	-	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	-	
Notes payable—Note G	-	-	-	-	-	-	-	
Total liabilities	-	-	-	-	-	-	-	
FUND BALANCES								
Restricted	181	721	126	226	4	230	526	
Committed	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	
Total fund balances	181	721	126	226	4	230	526	
Total liabilities and fund balances	\$ 181	\$ 721	\$ 126	\$ 226	\$ 4	\$ 230	\$ 526	

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Debt Service							
	Waggoner M/I TIF	E Broad Commercial TIF	Lucent Commercial TIF	Brewery District II TIF	Dublin-Granville S TIF	Dublin-Granville N TIF	Albany Crossing TIF	
REVENUES								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	167	266	121	151	2	124	267	267
Total revenues	167	266	121	151	2	124	267	267
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	2	3	1	2	-	2	4	4
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	2	3	1	2	-	2	4	4
Excess(deficiency) of revenues over expenditures	165	263	120	149	2	122	263	263
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	165	263	120	149	2	122	263	263
Fund balances—beginning of year	16	458	6	77	2	108	263	263
Fund balances—end of year	\$ 181	\$ 721	\$ 126	\$ 226	\$ 4	\$ 230	\$ 526	\$ 526

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

	Debt Service							Total Nonmajor Debt Service
	Hamilton		Short North TIF	Hayden Run S TIF	Capitol South	Total		
	Upper Albany W TIF	Central College TIF						
ASSETS								
Cash and cash equivalents:	\$ 1,114	\$ 61	\$ 30	\$ 1,041	\$ 399	\$	\$ 19,008	
Cash and investments with treasurer	-	-	-	-	-	-	-	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	9,042	
Cash and investments with trustee	-	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	20	
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	
Due from other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Total assets	\$ 1,114	\$ 61	\$ 30	\$ 1,041	\$ 399	\$	\$ 28,070	
LIABILITIES								
Accounts payable	-	-	-	-	-	-	-	
Due to other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	10	-	-	2,053	
Interfund payables	-	-	-	-	-	-	5,307	
Deferred revenue and other	-	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	-	
Notes payable—Note G	-	-	-	-	-	-	8,150	
Total liabilities	-	-	-	10	-	-	15,510	
FUND BALANCES								
Restricted	1,114	61	30	1,031	399		21,704	
Committed	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	(9,144)	
Total fund balances	1,114	61	30	1,031	399	-	12,560	
Total liabilities and fund balances	\$ 1,114	\$ 61	\$ 30	\$ 1,041	\$ 399	\$	\$ 28,070	

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Debt Service							Total	
	Upper Albany		Hamilton		Hayden Run S		Capitol South		Nonmajor Debt Service
	W TIF	Central College TIF	Short North TIF	TIF	TIF	3			
REVENUES									
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grants and subsidies	-	-	-	-	-	-	-	-	
Investment income	-	-	-	-	-	-	-	128	
Licenses and permits	-	-	-	-	-	-	-	-	
Shared revenues - unrestricted	-	-	-	-	-	-	-	-	
Charges for services	-	61	-	98	-	-	-	586	
Fines and forfeits	-	-	-	-	-	-	-	-	
Miscellaneous	538	-	31	919	-	3	-	20,565	
Total revenues	538	61	31	1,017	-	3	-	21,279	
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	244	
Public service	-	-	-	-	-	-	-	3	
Public safety	-	-	-	-	-	-	-	-	
Development	6	-	1	77	-	2	-	4,526	
Health	-	-	-	-	-	-	-	-	
Recreation and parks	-	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	-	
Debt service:									
Principal retirement - Note G	-	-	-	-	-	-	-	1,190	
Interest and fiscal charges	-	-	-	-	-	-	-	3,148	
Total expenditures	6	-	1	77	-	2	-	9,111	
Excess(deficiency) of revenues over expenditures	532	61	30	940	-	1	-	12,168	
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	48	-	994	-	1,042	
Transfers out	-	-	-	(106)	-	(1,164)	-	(4,748)	
Issuance of debt	-	-	-	-	-	-	-	91	
Redemption of refunded bonds	-	-	-	-	-	-	-	(8,150)	
Premium on bond issuance	-	-	-	90	-	-	-	229	
Total other financing sources (uses)	-	-	-	32	-	(170)	-	(11,536)	
Net change in fund balance	532	61	30	972	-	(169)	-	632	
Fund balances—beginning of year	582	-	-	59	-	568	-	11,928	
Fund balances—end of year	\$ 1,114	\$ 61	\$ 30	\$ 1,031	\$ -	\$ 399	\$ -	\$ 12,560	

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

		Capital Projects						
		Public Safety V-95	Parks & Recreation V-95, V-99	Refuse Collection V-95	Streets & Highways V-95, V-99	Health	Short North SID	Nationwide Development Bond
ASSETS								
Cash and cash equivalents:								
Cash and investments with treasurer	\$	9,255	\$ 5,791	\$ 707	\$ 20,367	\$ 513	\$ 270	\$ 65
Cash and investments with fiscal and escrow agents		-	-	-	-	-	-	-
Cash and investments with trustee		-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)		-	-	-	-	-	-	-
Due from other:								
Governments		-	-	-	-	-	-	-
Funds		-	-	-	-	-	-	-
Total assets	\$	<u>9,255</u>	<u>\$ 5,791</u>	<u>\$ 707</u>	<u>\$ 20,367</u>	<u>\$ 513</u>	<u>\$ 270</u>	<u>\$ 65</u>
LIABILITIES								
Accounts payable								
Due to other:								
Governments		374	1,879	155	953	55	-	-
Funds		-	-	-	-	-	-	-
Interfund payables		-	2	-	5	-	-	-
Deferred revenue and other		-	-	-	-	-	-	-
Accrued wages and benefits		-	-	-	-	-	-	-
Notes payable—Note G		-	-	-	-	-	-	-
Total liabilities		<u>374</u>	<u>1,881</u>	<u>155</u>	<u>958</u>	<u>55</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Restricted		8,881	3,910	552	19,409	458	270	65
Committed		-	-	-	-	-	-	-
Assigned		-	-	-	-	-	-	-
Unassigned		-	-	-	-	-	-	-
Total fund balances		<u>8,881</u>	<u>3,910</u>	<u>552</u>	<u>19,409</u>	<u>458</u>	<u>270</u>	<u>65</u>
Total liabilities and fund balances	\$	<u>9,255</u>	<u>\$ 5,791</u>	<u>\$ 707</u>	<u>\$ 20,367</u>	<u>\$ 513</u>	<u>\$ 270</u>	<u>\$ 65</u>

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Capital Projects						Nationwide Development Bond
	Public Safety V- 95	Parks & Recreation V- 95, V-99	Refuse Collection V-95	Streets & Highways V-95, V-99	Health	Short North SID	
REVENUES							
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Miscellaneous	242	-	-	3	-	51	-
Total revenues	242	-	-	3	-	51	-
EXPENDITURES							
Current:							
General government	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recreation and parks	-	8,638	5,220	27,990	3,777	-	-
Capital outlay	10,533	-	-	-	-	-	-
Debt service:							
Principal retirement - Note G	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	10,533	8,638	5,220	27,990	3,777	-	-
Excess(deficiency) of revenues over expenditures	(10,291)	(8,638)	(5,220)	(27,987)	(3,777)	51	-
OTHER FINANCING SOURCES (USES)							
Transfers in	6,144	-	2,017	1,393	-	-	-
Transfers out	-	(175)	-	(9,062)	(718)	-	-
Issuance of debt	1,774	800	2,046	6,842	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-
Total other financing sources (uses)	7,918	625	4,063	(827)	(718)	-	-
Net change in fund balance	(2,373)	(8,013)	(1,157)	(28,814)	(4,495)	51	-
Fund balances—beginning of year	11,254	11,923	1,709	48,223	4,953	219	65
Fund balances—end of year	\$ 8,881	\$ 3,910	\$ 552	\$ 19,409	\$ 458	\$ 270	\$ 65

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

		Capital Projects					
		Construction Management	Northland and Other Acquisitions	Development Bonds	Parks & Rec. Permanent Improvement	General Permanent Improvement	
ASSETS							
Cash and cash equivalents:							
Cash and investments with treasurer	\$ -	\$ 8,605	\$ 2,763	\$ 153	\$ 107	\$ 6,486	
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	
Cash and investments with trustee	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	
Due from other:							
Governments	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	
Total assets	\$ -	\$ 8,605	\$ 2,763	\$ 153	\$ 107	\$ 6,486	
LIABILITIES							
Accounts payable	-	1,309	32	-	9	14	
Due to other:							
Governments	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	
Interfund payables	-	-	-	-	-	-	
Deferred revenue and other	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	
Notes payable—Note G	-	-	-	-	-	-	
Total liabilities	-	1,309	32	-	9	14	
FUND BALANCES							
Restricted	-	7,296	2,731	153	98	6,472	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Total fund balances	-	7,296	2,731	153	98	6,472	
Total liabilities and fund balances	\$ -	\$ 8,605	\$ 2,763	\$ 153	\$ 107	\$ 6,486	

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Capital Projects					
	Sidewalk Assessment	Construction Management	Northland and Other Acquisitions	Development Bonds	Parks & Rec. Permanent Improvement	General Permanent Improvement
REVENUES						
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Miscellaneous	-	-	-	-	76	5,210
Total revenues	-	-	-	-	76	5,210
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public service	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Development	-	-	5,155	-	-	94
Health	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-
Capital outlay	-	11,108	4,641	49	111	307
Debt service:						
Principal retirement - Note G	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	-	11,108	9,796	49	111	401
Excess(deficiency) of revenues over expenditures	-	(11,108)	(9,796)	(49)	(35)	4,809
OTHER FINANCING SOURCES (USES)						
Transfers in	-	3,933	10,500	-	-	-
Transfers out	(258)	-	-	-	-	-
Issuance of debt	-	1,703	408	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-
Total other financing sources (uses)	(258)	5,636	10,908	-	-	-
Net change in fund balance	(258)	(5,472)	1,112	(49)	(35)	4,809
Fund balances—beginning of year	258	12,768	1,619	202	133	1,663
Fund balances—end of year	\$ -	\$ 7,296	\$ 2,731	\$ 153	\$ 98	\$ 6,472

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

		Capital Projects									
Transportation Improvement Program	State Issue 2 - Streets	Federal State Highway Engineering		Street & Highway Improvement		Northwest Corridor	Northeast Corridor				
\$	-	\$	4,135	\$	5,187	\$	3,698	\$	1,285	\$	871
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		7,164		-		-		-
	-		144		1,683		630		-		-
	31		-		-		-		10		-
\$	31	\$	4,279	\$	14,034	\$	4,328	\$	1,295	\$	871
Total assets											
LIABILITIES											
	-		1,194		61		15		152		-
	-		-		-		-		-		-
	234		-		34		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	234		1,194		95		15		152		-
Total liabilities											
FUND BALANCES											
	-		3,085		13,939		4,313		1,143		871
	-		-		-		-		-		-
	-		-		-		-		-		-
	(203)		-		-		-		-		-
	(203)		3,085		13,939		4,313		1,143		871
Total fund balances											
\$	31	\$	4,279	\$	14,034	\$	4,328	\$	1,295	\$	871

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Capital Projects					
	Transportation Improvement Program	State Issue 2 - Streets	Federal State Highway Engineering	Street & Highway Improvement	Northwest Corridor	Northeast Corridor
REVENUES						
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	31	4,796	9,737	-	-	-
Investment income	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	71	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Miscellaneous	-	3	89	1,455	-	-
Total revenues	31	4,799	9,826	1,526	-	-
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public service	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Development	-	-	-	-	-	-
Health	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-
Capital outlay	-	12,438	18,970	762	1,802	-
Debt service:						
Principal retirement - Note G	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	-	12,438	18,970	762	1,802	-
Excess(deficiency) of revenues over expenditures	31	(7,639)	(9,144)	764	(1,802)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	7,311	4,693	103	4,225	-
Transfers out	(20)	(1,373)	(103)	(33)	(48)	-
Issuance of debt	-	147	7,035	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-
Total other financing sources (uses)	(20)	6,085	11,625	70	4,177	-
Net change in fund balance	11	(1,554)	2,481	834	2,375	-
Fund balances—beginning of year	(214)	4,639	11,458	3,479	(1,232)	871
Fund balances—end of year	(203)	\$ 3,085	\$ 13,939	\$ 4,313	\$ 1,143	\$ 871

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

		Capital Projects						
	Southeast Growth Area	East Broad St. Growth Area	High/Goodale Street	Housing Preservation	Auditor Bond	Neighborhood Health Center Capital Reserve	Boathouse Improvement Costs	
ASSETS								
Cash and cash equivalents:	\$ 75	\$ 300	\$ 87	\$ 615	\$ 1,129	\$ 350	\$ 4,672	
Cash and investments with treasurer agents	-	-	-	-	-	-	-	
Cash and investments with trustee	-	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	-	
Receivables (net of allowances for uncollectibles)	-	-	-	-	-	-	-	
Due from other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Total assets	\$ 75	\$ 300	\$ 87	\$ 615	\$ 1,129	\$ 350	\$ 4,672	
LIABILITIES								
Accounts payable	-	-	-	63	-	-	8	
Due to other:								
Governments	-	-	-	-	-	-	-	
Funds	-	-	-	-	-	-	-	
Interfund payables	-	-	-	-	-	-	-	
Deferred revenue and other	-	-	-	-	-	-	-	
Accrued wages and benefits	-	-	-	-	-	-	-	
Notes payable—Note G	-	-	-	-	-	-	-	
Total liabilities	-	-	-	63	-	-	8	
FUND BALANCES								
Restricted	75	300	87	552	1,129	350	4,664	
Committed	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	
Total fund balances	75	300	87	552	1,129	350	4,664	
Total liabilities and fund balances	\$ 75	\$ 300	\$ 87	\$ 615	\$ 1,129	\$ 350	\$ 4,672	

(continued)

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Capital Projects							Boathouse Improvement Costs
	Southeast Growth Area	East Broad St. Growth Area	High/Goodale Street	Housing Preservation	Auditor Bond	Neighborhood Health Center Capital Reserve		
REVENUES								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and subsidies	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Shared revenues - unrestricted	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	61	-	176	-	4,625
Total revenues	-	-	-	61	-	176	-	4,625
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-
Capital outlay	-	86	-	-	92	-	-	49
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Total expenditures	-	86	-	663	92	-	-	49
Excess(deficiency) of revenues over expenditures	-	(86)	-	(602)	(92)	176	-	4,576
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	403	-	-	-	-
Redemption of refunded bonds	-	-	-	-	-	-	-	-
Premium on bond issuance	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	403	-	-	-	-
Net change in fund balance	-	(86)	-	(199)	(92)	176	-	4,576
Fund balances—beginning of year	75	386	87	751	1,221	174	-	88
Fund balances—end of year	75	300	87	552	1,129	350	\$	4,664

(continued)

City of Columbus, Ohio
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit B-1 (continued)

Capital Projects

	Development Revolving Loans-Grants	Reynoldsburg				RiverSouth Lifestyle	Governmental		Total Nonmajor Capital Projects	Total Nonmajor Governmental Funds
		Columbus Pay as We Grow	Harrison West Recreation Park	B.A.B.						
ASSETS										
Cash and cash equivalents:										
Cash and investments with treasurer	\$ 50	\$ 301	\$ 591	\$ 540	\$ 21,525	\$ 100,493	\$ 161,228			
Cash and investments with fiscal and escrow agents	-	-	-	-	-	-	549			
Cash and investments with trustee	-	-	-	-	-	-	9,042			
Investments	-	-	-	-	-	-	27			
Receivables (net of allowances for uncollectibles)	-	-	-	-	73	7,237	16,292			
Due from other:										
Governments	-	-	-	-	-	2,457	29,159			
Funds	-	-	-	-	-	41	1,296			
Total assets	\$ 50	\$ 301	\$ 591	\$ 540	\$ 21,598	\$ 110,228	\$ 217,593			
LIABILITIES										
Accounts payable	-	-	-	114	576	6,963	18,707			
Due to other:										
Governments	-	-	-	-	-	-	713			
Funds	-	-	-	-	-	275	3,261			
Interfund payables	-	-	-	-	-	-	5,307			
Deferred revenue and other	-	-	-	-	-	-	19,186			
Accrued wages and benefits	-	-	-	-	-	-	2,252			
Notes payable—Note G	-	-	-	-	-	-	8,150			
Total liabilities				114	576	7,238	57,576			
FUND BALANCES										
Restricted	50	301	591	426	21,022	103,193	134,879			
Committed	-	-	-	-	-	-	34,566			
Assigned	-	-	-	-	-	-	-			
Unassigned	-	-	-	-	-	(203)	(9,428)			
Total fund balances	50	301	591	426	21,022	102,990	160,017			
Total liabilities and fund balances	\$ 50	\$ 301	\$ 591	\$ 540	\$ 21,598	\$ 110,228	\$ 217,593			

City of Columbus, Ohio
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Capital Projects							Total Nonmajor Governmental Funds
	Development Revolving Loans-Grants	Reynoldsburg Columbus Pay as We Grow	Harrison West Recreation Park	RiverSouth Lifestyle	Governmental B.A.B.	Total Nonmajor Capital Projects	Total Nonmajor Governmental Funds	
REVENUES								
Income taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153
Grants and subsidies	-	-	-	-	-	14,564	-	129,191
Investment income	-	-	-	-	92	92	-	481
Licenses and permits	-	-	-	-	-	-	-	18,046
Shared revenues - unrestricted	-	-	-	-	-	-	-	30,859
Charges for services	-	-	-	-	-	71	-	28,719
Fines and forfeits	-	-	-	-	-	-	-	7,133
Miscellaneous	-	-	-	-	-	11,991	-	51,079
Total revenues	-	-	-	-	92	26,718	-	265,661
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	15,480
Public service	-	-	-	-	-	-	-	52,093
Public safety	-	-	-	-	-	-	-	4,598
Development	54	-	-	-	-	5,303	-	48,053
Health	-	-	-	-	-	-	-	39,621
Recreation and parks	-	-	-	-	-	-	-	102,521
Capital outlay	239	-	80	2,026	2,180	111,761	-	118,297
Debt service:								
Principal retirement - Note G	-	-	-	-	-	-	-	1,190
Interest and fiscal charges	-	-	-	-	-	-	-	3,148
Total expenditures	293	-	80	2,026	2,180	117,064	-	385,001
Excess(deficiency) of revenues over expenditures	(293)	-	(80)	(2,026)	(2,088)	(90,346)	-	(119,340)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	40,319	-	82,231
Transfers out	-	-	-	-	(18,969)	(30,759)	-	(40,568)
Issuance of debt	-	-	-	-	42,079	63,237	-	63,328
Redemption of refunded bonds	-	-	-	-	-	-	-	(8,150)
Premium on bond issuance	-	-	-	-	-	-	-	229
Total other financing sources (uses)	-	-	-	-	23,110	72,797	-	97,070
Net change in fund balance	(293)	-	(80)	(2,026)	21,022	(17,549)	-	(22,270)
Fund balances—beginning of year	343	301	671	2,452	-	120,539	-	182,287
Fund balances—end of year	\$ 50	\$ 301	\$ 591	\$ 426	\$ 21,022	\$ 102,990	\$ -	\$ 160,017

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
HOME Program
Budget Basis
Year ended December 31, 2009

Exhibit B-3

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 549	\$ 549	\$ 549	\$ -
Grants and subsidies	4,269,662	4,269,662	4,269,662	-
Miscellaneous	422,265	422,265	422,265	-
Total revenues	<u>4,692,476</u>	<u>4,692,476</u>	<u>4,692,476</u>	<u>-</u>
Expenditures				
Current				
Development				
Housing				
Personal services	-	484,015	448,639	35,376
Contractual services	-	626,996	611,260	15,736
Other	1,011,624	5,140,761	5,140,761	-
Total housing	<u>1,011,624</u>	<u>6,251,772</u>	<u>6,200,660</u>	<u>51,112</u>
Total development	<u>1,011,624</u>	<u>6,251,772</u>	<u>6,200,660</u>	<u>51,112</u>
Total expenditures	<u>1,011,624</u>	<u>6,251,772</u>	<u>6,200,660</u>	<u>51,112</u>
Excess (deficiency) of revenues over expenditures	<u>3,680,852</u>	<u>(1,559,296)</u>	<u>(1,508,184)</u>	<u>51,112</u>
Other financing sources (uses)				
Operating transfers in	<u>107,486</u>	<u>107,486</u>	<u>107,486</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	3,788,338	(1,451,810)	(1,400,698)	51,112
Fund balance (deficit) at beginning of year	(5,463,492)	(5,463,492)	(5,463,492)	-
Lapsed encumbrances	1,141,641	1,141,641	1,141,641	-
Fund balance (deficit) at end of year	<u>\$ (533,513)</u>	<u>\$ (5,773,661)</u>	<u>\$ (5,722,549)</u>	<u>\$ 51,112</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
HOPE Program
Budget Basis
Year ended December 31, 2009

Exhibit B-4

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	-	-	-	-
Fund balance at beginning of year	17,580	17,580	17,580	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 17,580</u>	<u>\$ 17,580</u>	<u>\$ 17,580</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
HUD Section 108 Loans
Budget Basis
Year ended December 31, 2009

Exhibit B-5

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 121,080	\$ 121,080	\$ 121,080	\$ -
Total revenues	<u>121,080</u>	<u>121,080</u>	<u>121,080</u>	<u>-</u>
Expenditures	-	-	-	-
Excess of revenues over expenditures	121,080	121,080	121,080	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	121,080	121,080	121,080	-
Fund balance (deficit) at beginning of year	(2,176,419)	(2,176,419)	(2,176,419)	-
Lapsed encumbrances	15,920	15,920	15,920	-
Fund balance (deficit) at end of year	<u>\$ (2,039,419)</u>	<u>\$ (2,039,419)</u>	<u>\$ (2,039,419)</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Fannie Mae Loans
Budget Basis
Year ended December 31, 2009

Exhibit B-6

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 218	\$ 218	\$ 218	\$ -
Total revenues	<u>218</u>	<u>218</u>	<u>218</u>	<u>-</u>
Expenditures	-	-	-	-
Excess of revenues over expenditures	218	218	218	-
Other financing sources (uses)				
Operating transfers out	-	(12,505)	(6,568)	5,937
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	218	(12,287)	(6,350)	5,937
Fund balance at beginning of year	6,350	6,350	6,350	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 6,568</u>	<u>\$ (5,937)</u>	<u>\$ -</u>	<u>\$ 5,937</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Land Management
Budget Basis
Year ended December 31, 2009

Exhibit B-7

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 326,625	\$ 326,625	\$ 326,625	\$ -
Total revenues	<u>326,625</u>	<u>326,625</u>	<u>326,625</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Materials and supplies	-	5,500	1,195	4,305
Contractual services	-	294,500	211,255	83,245
Capital outlay	-	168,881	168,881	-
Total development director	<u>-</u>	<u>468,881</u>	<u>381,331</u>	<u>87,550</u>
Total development	<u>-</u>	<u>468,881</u>	<u>381,331</u>	<u>87,550</u>
Total expenditures	<u>-</u>	<u>468,881</u>	<u>381,331</u>	<u>87,550</u>
Excess (deficiency) of revenues over expenditures	326,625	(142,256)	(54,706)	87,550
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	326,625	(142,256)	(54,706)	87,550
Fund balance at beginning of year	401,755	401,755	401,755	-
Lapsed encumbrances	6,410	6,410	6,410	-
Fund balance at end of year	<u>\$ 734,790</u>	<u>\$ 265,909</u>	<u>\$ 353,459</u>	<u>\$ 87,550</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Law Enforcement
Budget Basis
Year ended December 31, 2009

Exhibit B-8

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	\$ 1,463,473	\$ 1,463,473	\$ 1,463,473	\$ -
Investment earnings	63,714	63,714	63,714	-
Miscellaneous	1,057,445	1,057,445	1,057,445	-
Total revenues	<u>2,584,632</u>	<u>2,584,632</u>	<u>2,584,632</u>	<u>-</u>
Expenditures				
Current				
Public safety				
Police				
Materials and supplies	-	840,133	653,766	186,367
Contractual services	-	922,977	766,026	156,951
Other	-	30,000	21,068	8,932
Capital outlay	-	726,562	585,080	141,482
Total police	<u>-</u>	<u>2,519,672</u>	<u>2,025,940</u>	<u>493,732</u>
Total public safety	<u>-</u>	<u>2,519,672</u>	<u>2,025,940</u>	<u>493,732</u>
Total expenditures	<u>-</u>	<u>2,519,672</u>	<u>2,025,940</u>	<u>493,732</u>
Excess of revenues over expenditures	2,584,632	64,960	558,692	493,732
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	2,584,632	64,960	558,692	493,732
Fund balance at beginning of year	2,249,064	2,249,064	2,249,064	-
Lapsed encumbrances	35,279	35,279	35,279	-
Fund balance at end of year	<u>\$ 4,868,975</u>	<u>\$ 2,349,303</u>	<u>\$ 2,843,035</u>	<u>\$ 493,732</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Government Grants
Budget Basis
Year ended December 31, 2009

Exhibit B-9

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Grants and subsidies	\$ 18,087,529	\$ 18,087,529	\$ 18,087,529	\$ -
Charges for services	5,287	5,287	5,287	-
Miscellaneous	469,394	469,394	469,394	-
Total revenues	<u>18,562,210</u>	<u>18,562,210</u>	<u>18,562,210</u>	<u>-</u>
Expenditures				
Current				
General government				
City attorney				
Personal services	-	434,507	392,123	42,384
Materials and supplies	-	7,872	7,872	-
Contractual services	802	211,613	211,613	-
Other	-	542	542	-
Total city attorney	<u>802</u>	<u>654,534</u>	<u>612,150</u>	<u>42,384</u>
Mayor				
Personal services	95,427	138,730	138,730	-
Materials and supplies	263	263	263	-
Contractual services	1,987	36,987	36,987	-
Total mayor	<u>97,677</u>	<u>175,980</u>	<u>175,980</u>	<u>-</u>
Municipal court judges				
Personal services	-	350,759	255,502	95,257
Materials and supplies	-	9,000	8,651	349
Contractual services	187,412	325,104	325,104	-
Other	-	5,642	5,642	-
Total municipal court judges	<u>187,412</u>	<u>690,505</u>	<u>594,899</u>	<u>95,606</u>
Fleet				
Contractual services	4,200	471,320	471,320	-
Total fleet	<u>4,200</u>	<u>471,320</u>	<u>471,320</u>	<u>-</u>
Finance				
Personal services	-	431,905	133,824	298,081
Contractual services	-	668,565	276,200	392,365
Total finance	<u>-</u>	<u>1,100,470</u>	<u>410,024</u>	<u>690,446</u>
Total general government	<u>290,091</u>	<u>3,092,809</u>	<u>2,264,373</u>	<u>828,436</u>
Public service				
Refuse collection				
Personal services	-	66,919	55,468	11,451
Materials and supplies	-	500	-	500
Contractual services	-	4,500	-	4,500
Total refuse collection	<u>-</u>	<u>71,919</u>	<u>55,468</u>	<u>16,451</u>
Transportation planning and operations				
Personal services	-	806,330	309,230	497,100
Materials and supplies	15,987	15,987	15,987	-
Contractual services	88,825	88,825	88,825	-
Capital outlay	-	1,757,320	1,150,000	607,320
Total transportation planning and operations	<u>104,812</u>	<u>2,668,462</u>	<u>1,564,042</u>	<u>1,104,420</u>
Total public service	<u>104,812</u>	<u>2,740,381</u>	<u>1,619,510</u>	<u>1,120,871</u>
Public safety				
Safety director				
Personal services	-	108,212	-	108,212
Contractual services	-	32,094	-	32,094
Total safety director	<u>-</u>	<u>140,306</u>	<u>-</u>	<u>140,306</u>

(Continued)

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General Government Grants
Budget Basis
Year ended December 31, 2009

Exhibit B-9 (continued)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive <u>(Negative)</u>
Police				
Personal services	\$ -	\$ 14,371,619	\$ 1,411,181	\$ 12,960,438
Materials and supplies	-	407,536	170,188	237,348
Contractual services	-	524,076	470,919	53,157
Capital outlay	1,428,695	1,476,304	1,476,304	-
Total police	<u>1,428,695</u>	<u>16,779,535</u>	<u>3,528,592</u>	<u>13,250,943</u>
Fire				
Materials and supplies	2,500	5,500	5,500	-
Total fire	<u>2,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
Total public safety	<u>1,431,195</u>	<u>16,925,341</u>	<u>3,534,092</u>	<u>13,391,249</u>
Development				
Development director				
Personal services	-	316,385	89,185	227,200
Materials and supplies	-	25,000	13,001	11,999
Contractual services	-	4,432,500	1,094,045	3,338,455
Capital Outlay	-	3,652,500	3,088,624	563,876
Total development director	<u>-</u>	<u>8,426,385</u>	<u>4,284,855</u>	<u>4,141,530</u>
Economic development				
Contractual services	858,079	9,458,079	9,458,079	-
Total economic development	<u>858,079</u>	<u>9,458,079</u>	<u>9,458,079</u>	<u>-</u>
Building services				
Personal services	63,248	42,398	42,398	-
Contractual services	-	20,000	20,000	-
Total building services	<u>63,248</u>	<u>62,398</u>	<u>62,398</u>	<u>-</u>
Neighborhood services				
Personal services	-	132,589	21,011	111,578
Total neighborhood services	<u>-</u>	<u>132,589</u>	<u>21,011</u>	<u>111,578</u>
Housing				
Personal services	215,406	531,989	531,989	-
Contractual services	-	3,964,551	3,857,221	107,330
Other	-	10,696,607	10,696,607	-
Total housing	<u>215,406</u>	<u>15,193,147</u>	<u>15,085,817</u>	<u>107,330</u>
Total development	<u>1,136,733</u>	<u>33,272,598</u>	<u>28,912,160</u>	<u>4,360,438</u>
Health				
Health				
Personal services	-	20,020	17,669	2,351
Materials and supplies	1,349	1,349	1,349	-
Contractual services	138,050	795,372	795,372	-
Capital Outlay	-	32,000	27,150	4,850
Total health	<u>139,399</u>	<u>848,741</u>	<u>841,540</u>	<u>7,201</u>
Total health	<u>139,399</u>	<u>848,741</u>	<u>841,540</u>	<u>7,201</u>
Total expenditures	<u>3,102,230</u>	<u>56,879,870</u>	<u>37,171,675</u>	<u>19,708,195</u>
Excess (deficiency) of revenues over expenditures	15,459,980	(38,317,660)	(18,609,465)	19,708,195
Other financing sources (uses)				
Operating transfers in	1,853,397	1,853,397	1,853,397	-
Operating transfers out	-	(3,762,492)	(3,762,492)	-
Total other financing sources (uses)	<u>1,853,397</u>	<u>(1,909,095)</u>	<u>(1,909,095)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	17,313,377	(40,226,755)	(20,518,560)	19,708,195
Fund balance (deficit) at beginning of year	(11,624,545)	(11,624,545)	(11,624,545)	-
Lapsed encumbrances	3,254,315	3,254,315	3,254,315	-
Fund balance (deficit) at end of year	<u>\$ 8,943,147</u>	<u>\$ (48,596,985)</u>	<u>\$ (28,888,790)</u>	<u>\$ 19,708,195</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Area Commissions
Budget Basis
Year ended December 31, 2009

Exhibit B-10

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 5,654	\$ 5,654	\$ 5,654	\$ -
Total revenues	<u>5,654</u>	<u>5,654</u>	<u>5,654</u>	<u>-</u>
Expenditures				
Current				
Development				
Administration				
Contractual services	-	21,000	19,000	2,000
Total administration	<u>-</u>	<u>21,000</u>	<u>19,000</u>	<u>2,000</u>
Total development	<u>-</u>	<u>21,000</u>	<u>19,000</u>	<u>2,000</u>
Total expenditures	<u>-</u>	<u>21,000</u>	<u>19,000</u>	<u>2,000</u>
Excess (deficiency) of revenues over expenditures	5,654	(15,346)	(13,346)	2,000
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	5,654	(15,346)	(13,346)	2,000
Fund balance at beginning of year	17,290	17,290	17,290	-
Lapsed encumbrances	14,417	14,417	14,417	-
Fund balance at end of year	\$ <u><u>37,361</u></u>	\$ <u><u>16,361</u></u>	\$ <u><u>18,361</u></u>	\$ <u><u>2,000</u></u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Special Purpose
Budget Basis
Year ended December 31, 2009

Exhibit B-11

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 650	\$ 650	\$ 650	\$ -
Fines and forfeitures	24,725	24,725	24,725	-
Charges for services	107,014	107,014	107,014	-
Miscellaneous	394,936	394,936	394,936	-
Total revenues	<u>527,325</u>	<u>527,325</u>	<u>527,325</u>	<u>-</u>
Expenditures				
Current				
General government				
City attorney				
Personal services	-	85,000	71,561	13,439
Contractual services	-	15,000	10,288	4,712
Total city attorney	<u>-</u>	<u>100,000</u>	<u>81,849</u>	<u>18,151</u>
Mayor				
Contractual services	-	16,831	11,423	5,408
Total mayor	<u>-</u>	<u>16,831</u>	<u>11,423</u>	<u>5,408</u>
Total general government	<u>-</u>	<u>116,831</u>	<u>93,272</u>	<u>23,559</u>
Development				
Development director				
Contractual services	-	11,000	11,000	-
Other	-	4,675	3,775	900
Total development director	<u>-</u>	<u>15,675</u>	<u>14,775</u>	<u>900</u>
Total development	<u>-</u>	<u>15,675</u>	<u>14,775</u>	<u>900</u>
Health				
Health				
Materials and supplies	-	15,000	2,000	13,000
Total health	<u>-</u>	<u>15,000</u>	<u>2,000</u>	<u>13,000</u>
Total health	<u>-</u>	<u>15,000</u>	<u>2,000</u>	<u>13,000</u>
Public safety				
Police				
Materials and supplies	-	10,300	1,151	9,149
Contractual services	-	65,037	58,656	6,381
Other	-	900	900	-
Total police	<u>-</u>	<u>76,237</u>	<u>60,707</u>	<u>15,530</u>
Fire				
Materials and supplies	-	31,233	11,662	19,571
Contractual services	-	28,000	20,880	7,120
Total fire	<u>-</u>	<u>59,233</u>	<u>32,542</u>	<u>26,691</u>
Total public safety	<u>-</u>	<u>135,470</u>	<u>93,249</u>	<u>42,221</u>
Recreation and parks				
Recreation and parks				
Personal services	-	87,000	56,373	30,627
Materials and supplies	-	67,944	48,567	19,377
Contractual services	-	169,096	42,327	126,769
Capital outlay	-	3,336,900	329,743	3,007,157
Total recreation and parks	<u>-</u>	<u>3,660,940</u>	<u>477,010</u>	<u>3,183,930</u>
Total recreation and parks	<u>-</u>	<u>3,660,940</u>	<u>477,010</u>	<u>3,183,930</u>
Total expenditures	<u>-</u>	<u>3,943,916</u>	<u>680,306</u>	<u>3,263,610</u>
Excess (deficiency) of revenues over expenditures	527,325	(3,416,591)	(152,981)	3,263,610
Other financing sources (uses)				
Operating transfers out	<u>-</u>	<u>(57,537)</u>	<u>(57,537)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	527,325	(3,474,128)	(210,518)	3,263,610
Fund balance at beginning of year	3,946,015	3,946,015	3,946,015	-
Lapsed encumbrances	65,273	65,273	65,273	-
Fund balance at end of year	<u>\$ 4,538,613</u>	<u>\$ 537,160</u>	<u>\$ 3,800,770</u>	<u>\$ 3,263,610</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Mayor's Education Charitable Trust
Budget Basis
Year ended December 31, 2009

Exhibit B-12

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 3,908	\$ 3,908	\$ 3,908	\$ -
Miscellaneous	455	455	455	-
Total revenues	<u>4,363</u>	<u>4,363</u>	<u>4,363</u>	<u>-</u>
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	155,450	70,553	84,897
Materials and supplies	-	7,284	-	7,284
Contractual services	-	15,810	4,700	11,110
Total recreation and parks	<u>-</u>	<u>178,544</u>	<u>75,253</u>	<u>103,291</u>
Total recreation and parks	<u>-</u>	<u>178,544</u>	<u>75,253</u>	<u>103,291</u>
Total expenditures	<u>-</u>	<u>178,544</u>	<u>75,253</u>	<u>103,291</u>
Excess (deficiency) of revenues over expenditures	4,363	(174,181)	(70,890)	103,291
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	4,363	(174,181)	(70,890)	103,291
Fund balance at beginning of year	226,480	226,480	226,480	-
Lapsed encumbrances	3,917	3,917	3,917	-
Fund balance at end of year	<u>\$ 234,760</u>	<u>\$ 56,216</u>	<u>\$ 159,507</u>	<u>\$ 103,291</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Drivers Alcohol Treatment
Budget Basis
Year ended December 31, 2009

Exhibit B-13

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	\$ 203,418	\$ 203,418	\$ 203,418	\$ -
Shared revenues	181,007	181,007	181,007	-
Total revenues	384,425	384,425	384,425	-
Expenditures				
Current				
General government				
Municipal court judges				
Contractual services	-	200,000	19,000	181,000
Total municipal court judges	-	200,000	19,000	181,000
Total general government	-	200,000	19,000	181,000
Public safety				
Police				
Materials and supplies	-	500	306	194
Contractual services	-	13,000	12,446	554
Total police	-	13,500	12,752	748
Total public safety	-	13,500	12,752	748
Total expenditures	-	213,500	31,752	181,748
Excess of revenues over expenditures	384,425	170,925	352,673	181,748
Other financing sources (uses)				
Operating transfers out	-	(100,000)	(100,000)	-
Excess of revenues and other financing sources over expenditures and other uses	384,425	70,925	252,673	181,748
Fund balance at beginning of year	849,636	849,636	849,636	-
Lapsed encumbrances	24,962	24,962	24,962	-
Fund balance at end of year	\$ 1,259,023	\$ 945,523	\$ 1,127,271	\$ 181,748

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Municipal Court Special Projects
Budget Basis
Year ended December 31, 2009

Exhibit B-14

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	\$ 1,266,476	\$ 1,266,476	\$ 1,266,476	\$ -
Charges for services	23,550	23,550	23,550	-
Shared revenues	135,533	135,533	135,533	-
Miscellaneous	288,489	288,489	288,489	-
Total revenues	1,714,048	1,714,048	1,714,048	-
Expenditures				
Current				
General government				
Municipal court judges				
Personal services	1,152,551	1,297,551	1,187,789	109,762
Materials and supplies	46,700	81,137	27,394	53,743
Contractual services	491,000	723,263	557,314	165,949
Total municipal court judges	1,690,251	2,101,951	1,772,497	329,454
Total general government	1,690,251	2,101,951	1,772,497	329,454
Total expenditures	1,690,251	2,101,951	1,772,497	329,454
Excess (deficiency) of revenues over expenditures	23,797	(387,903)	(58,449)	329,454
Other financing sources (uses)				
Operating transfers in	200,000	200,000	200,000	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	223,797	(187,903)	141,551	329,454
Fund balance at beginning of year	1,454,668	1,454,668	1,454,668	-
Lapsed encumbrances	63,020	63,020	63,020	-
Fund balance at end of year	\$ 1,741,485	\$ 1,329,785	\$ 1,659,239	\$ 329,454

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Municipal Court Clerk
Budget Basis
Year ended December 31, 2009

Exhibit B-15

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	\$ 2,655,633	\$ 2,655,633	\$ 2,655,633	\$ -
Shared revenue	84,176	84,176	84,176	-
Miscellaneous	13,237	13,237	13,237	-
Total revenues	<u>2,753,046</u>	<u>2,753,046</u>	<u>2,753,046</u>	<u>-</u>
Expenditures				
Current				
General government				
Municipal court judges				
Personal services	257,388	423,441	327,307	96,134
Materials and supplies	113,700	224,710	192,519	32,191
Contractual services	227,805	298,419	200,508	97,911
Total municipal court judges	<u>598,893</u>	<u>946,570</u>	<u>720,334</u>	<u>226,236</u>
Municipal court clerk				
Personal services	773,910	773,910	667,830	106,080
Materials and supplies	80,000	80,000	30,454	49,546
Contractual services	754,241	754,241	538,677	215,564
Capital outlay	-	98,542	97,036	1,506
Total municipal court clerk	<u>1,608,151</u>	<u>1,706,693</u>	<u>1,333,997</u>	<u>372,696</u>
Total general government	<u>2,207,044</u>	<u>2,653,263</u>	<u>2,054,331</u>	<u>598,932</u>
Total expenditures	<u>2,207,044</u>	<u>2,653,263</u>	<u>2,054,331</u>	<u>598,932</u>
Excess of revenues over expenditures	546,002	99,783	698,715	598,932
Other financing sources (uses)				
Operating transfers out	<u>(357,550)</u>	<u>(520,463)</u>	<u>(447,463)</u>	<u>73,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	188,452	(420,680)	251,252	671,932
Fund balance at beginning of year	1,808,285	1,808,285	1,808,285	-
Lapsed encumbrances	122,942	122,942	122,942	-
Fund balance at end of year	<u>\$ 2,119,679</u>	<u>\$ 1,510,547</u>	<u>\$ 2,182,479</u>	<u>\$ 671,932</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Columbus Community Relations
Budget Basis
Year ended December 31, 2009

Exhibit B-16

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Expenditures				
Current				
General government				
Community relations				
Materials and supplies	-	4,000	-	4,000
Contractual services	-	21,228	-	21,228
Total community relations	<u>-</u>	<u>25,228</u>	<u>-</u>	<u>25,228</u>
Total general government	<u>-</u>	<u>25,228</u>	<u>-</u>	<u>25,228</u>
Total expenditures	<u>-</u>	<u>25,228</u>	<u>-</u>	<u>25,228</u>
Excess (deficiency) of revenues over expenditures	6,000	(19,228)	6,000	25,228
Other financing sources (uses)				
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	6,000	(19,228)	6,000	25,228
Fund balance at beginning of year	14,315	14,315	14,315	-
Lapsed encumbrances	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 20,315</u>	<u>\$ (4,913)</u>	<u>\$ 20,315</u>	<u>\$ 25,228</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Housing/Business Tax Incentives
Budget Basis
Year ended December 31, 2009

Exhibit B-17

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 105,250	\$ 105,250	\$ 105,250	\$ -
Charges for services	350	350	350	-
Total revenues	<u>105,600</u>	<u>105,600</u>	<u>105,600</u>	<u>-</u>
Expenditures				
Current				
Development				
Economic development				
Personal services	-	80,000	60,004	19,996
Materials and supplies	-	2,000	-	2,000
Contractual services	-	500	-	500
Total economic development	<u>-</u>	<u>82,500</u>	<u>60,004</u>	<u>22,496</u>
Total development	<u>-</u>	<u>82,500</u>	<u>60,004</u>	<u>22,496</u>
Total expenditures	<u>-</u>	<u>82,500</u>	<u>60,004</u>	<u>22,496</u>
Excess of revenues over expenditures	105,600	23,100	45,596	22,496
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	105,600	23,100	45,596	22,496
Fund balance at beginning of year	94,793	94,793	94,793	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 200,393</u>	<u>\$ 117,893</u>	<u>\$ 140,389</u>	<u>\$ 22,496</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Hester Dysart Paramedic Education
Budget Basis
Year ended December 31, 2009

Exhibit B-18

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 2,615	\$ 2,615	\$ 2,615	\$ -
Total revenues	<u>2,615</u>	<u>2,615</u>	<u>2,615</u>	<u>-</u>
Expenditures				
Current				
Public safety				
Fire				
Contractual services	-	20,000	5,676	14,324
Total fire	<u>-</u>	<u>20,000</u>	<u>5,676</u>	<u>14,324</u>
Total public safety	<u>-</u>	<u>20,000</u>	<u>5,676</u>	<u>14,324</u>
Total expenditures	<u>-</u>	<u>20,000</u>	<u>5,676</u>	<u>14,324</u>
Excess (deficiency) of revenues over expenditures	2,615	(17,385)	(3,061)	14,324
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	2,615	(17,385)	(3,061)	14,324
Fund balance at beginning of year	143,777	143,777	143,777	-
Lapsed encumbrances	482	482	482	-
Fund balance at end of year	<u>\$ 146,874</u>	<u>\$ 126,874</u>	<u>\$ 141,198</u>	<u>\$ 14,324</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Hotel-Motel Tax
Budget Basis
Year ended December 31, 2009

Exhibit B-19

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 7,486,160	\$ 7,486,160	\$ 7,486,160	\$ -
Total revenues	<u>7,486,160</u>	<u>7,486,160</u>	<u>7,486,160</u>	<u>-</u>
Expenditures				
Current				
General government				
City council				
Contractual services	8,880,000	8,390,000	6,883,867	1,506,133
Total city council	<u>8,880,000</u>	<u>8,390,000</u>	<u>6,883,867</u>	<u>1,506,133</u>
Total general government	<u>8,880,000</u>	<u>8,390,000</u>	<u>6,883,867</u>	<u>1,506,133</u>
Total expenditures	<u>8,880,000</u>	<u>8,390,000</u>	<u>6,883,867</u>	<u>1,506,133</u>
Excess (deficiency) of revenues over expenditures	(1,393,840)	(903,840)	602,293	1,506,133
Other financing sources (uses)				
Operating transfers out	-	(618,000)	(618,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,393,840)	(1,521,840)	(15,707)	1,506,133
Fund balance at beginning of year	113,503	113,503	113,503	-
Lapsed encumbrances	-	-	-	-
Fund balance (deficit) at end of year	\$ <u>(1,280,337)</u>	\$ <u>(1,408,337)</u>	\$ <u>97,796</u>	\$ <u>1,506,133</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Emergency Human Services
Budget Basis
Year ended December 31, 2009

Exhibit B-20

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 1,048,724	\$ 1,048,724	\$ 1,048,724	\$ -
Total revenues	<u>1,048,724</u>	<u>1,048,724</u>	<u>1,048,724</u>	<u>-</u>
Expenditures				
Current				
Development				
Neighborhood services				
Contractual services	1,600,000	2,110,000	2,110,000	-
Total neighborhood services	<u>1,600,000</u>	<u>2,110,000</u>	<u>2,110,000</u>	<u>-</u>
Total development	<u>1,600,000</u>	<u>2,110,000</u>	<u>2,110,000</u>	<u>-</u>
Total expenditures	<u>1,600,000</u>	<u>2,110,000</u>	<u>2,110,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(551,276)	(1,061,276)	(1,061,276)	-
Other financing sources (uses)				
Operating transfers out	-	(350,000)	(350,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(551,276)	(1,411,276)	(1,411,276)	-
Fund balance at beginning of year	1,213,703	1,213,703	1,213,703	-
Lapsed encumbrances	104,829	104,829	104,829	-
Fund balance (deficit) at end of year	\$ <u>767,256</u>	\$ <u>(92,744)</u>	\$ <u>(92,744)</u>	\$ <u>-</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Private Leisure Assistance For Youth
Budget Basis
Year ended December 31, 2009

Exhibit B-21

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 87,616	\$ 87,616	\$ 87,616	\$ -
Miscellaneous	47,758	47,758	47,758	-
Total revenues	<u>135,374</u>	<u>135,374</u>	<u>135,374</u>	<u>-</u>
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	2,000	400	1,600
Contractual services	-	58,000	55,551	2,449
Total recreation and parks	<u>-</u>	<u>60,000</u>	<u>55,951</u>	<u>4,049</u>
Total recreation and parks	<u>-</u>	<u>60,000</u>	<u>55,951</u>	<u>4,049</u>
Total expenditures	<u>-</u>	<u>60,000</u>	<u>55,951</u>	<u>4,049</u>
Excess of revenues over expenditures	135,374	75,374	79,423	4,049
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	135,374	75,374	79,423	4,049
Fund balance at beginning of year	483,832	483,832	483,832	-
Lapsed encumbrances	794	794	794	-
Fund balance at end of year	<u>\$ 620,000</u>	<u>\$ 560,000</u>	<u>\$ 564,049</u>	<u>\$ 4,049</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Tree Replacement
Budget Basis
Year ended December 31, 2009

Exhibit B-22

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 22,489	\$ 22,489	\$ 22,489	\$ -
Total revenues	<u>22,489</u>	<u>22,489</u>	<u>22,489</u>	<u>-</u>
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Materials and supplies	-	34,787	29,390	5,397
Other	-	500	140	360
Total recreation and parks	<u>-</u>	<u>35,287</u>	<u>29,530</u>	<u>5,757</u>
Total recreation and parks	<u>-</u>	<u>35,287</u>	<u>29,530</u>	<u>5,757</u>
Total expenditures	<u>-</u>	<u>35,287</u>	<u>29,530</u>	<u>5,757</u>
Excess (deficiency) of revenues over expenditures	22,489	(12,798)	(7,041)	5,757
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	22,489	(12,798)	(7,041)	5,757
Fund balance at beginning of year	27,203	27,203	27,203	-
Lapsed encumbrances	2,566	2,566	2,566	-
Fund balance at end of year	<u>\$ 52,258</u>	<u>\$ 16,971</u>	<u>\$ 22,728</u>	<u>\$ 5,757</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Gatrell Arts and Vocational Rehabilitation
Budget Basis
Year ended December 31, 2009

Exhibit B-23

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 542	\$ 542	\$ 542	\$ -
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Contractual services	-	2,800	2,500	300
Total recreation and parks	-	2,800	2,500	300
Total recreation and parks	-	2,800	2,500	300
Total expenditures	-	2,800	2,500	300
Excess (deficiency) of revenues over expenditures	542	(2,258)	(1,958)	300
Other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	542	(2,258)	(1,958)	300
Fund balance at beginning of year	28,615	28,615	28,615	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 29,157</u>	<u>\$ 26,357</u>	<u>\$ 26,657</u>	<u>\$ 300</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Columbus Housing
Budget Basis
Year ended December 31, 2009

Exhibit B-24

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 1,072,906	\$ 1,072,906	\$ 1,072,906	\$ -
Total revenues	<u>1,072,906</u>	<u>1,072,906</u>	<u>1,072,906</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Contractual services	-	1,009,000	956,906	52,094
Total development director	-	1,009,000	956,906	52,094
Total development	-	1,009,000	956,906	52,094
Total expenditures	-	1,009,000	956,906	52,094
Excess of revenues over expenditures	1,072,906	63,906	116,000	52,094
Other financing sources (uses)				
Operating transfers out	-	(266,000)	(266,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,072,906	(202,094)	(150,000)	52,094
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 1,072,906</u>	<u>\$ (202,094)</u>	<u>\$ (150,000)</u>	<u>\$ 52,094</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Neighborhood Economic Development
Budget Basis
Year ended December 31, 2009

Exhibit B-25

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 151,748	\$ 151,748	\$ 151,748	\$ -
Total revenues	<u>151,748</u>	<u>151,748</u>	<u>151,748</u>	<u>-</u>
Expenditures				
Current				
Development				
Economic development				
Personal services	-	125,000	113,069	11,931
Materials and supplies	-	2,000	-	2,000
Contractual services	-	38,939	33,939	5,000
Total economic development	<u>-</u>	<u>165,939</u>	<u>147,008</u>	<u>18,931</u>
Total development	<u>-</u>	<u>165,939</u>	<u>147,008</u>	<u>18,931</u>
Total expenditures	<u>-</u>	<u>165,939</u>	<u>147,008</u>	<u>18,931</u>
Excess (deficiency) of revenues over expenditures	151,748	(14,191)	4,740	18,931
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	151,748	(14,191)	4,740	18,931
Fund balance at beginning of year	133,591	133,591	133,591	-
Lapsed encumbrances	616	616	616	-
Fund balance at end of year	<u>\$ 285,955</u>	<u>\$ 120,016</u>	<u>\$ 138,947</u>	<u>\$ 18,931</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Fire Quarter Master Incentive Travel
Budget Basis
Year ended December 31, 2009

Exhibit B-26

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current				
Public safety				
Fire				
Contractual services	-	50,000	9,993	40,007
Total fire	<u>-</u>	<u>50,000</u>	<u>9,993</u>	<u>40,007</u>
Total public safety	<u>-</u>	<u>50,000</u>	<u>9,993</u>	<u>40,007</u>
Total expenditures	<u>-</u>	<u>50,000</u>	<u>9,993</u>	<u>40,007</u>
Excess (deficiency) of revenues over expenditures	-	(50,000)	(9,993)	40,007
Other financing sources (uses)				
Operating transfers in	38,069	38,069	38,069	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	38,069	(11,931)	28,076	40,007
Fund balance at beginning of year	72,911	72,911	72,911	-
Lapsed encumbrances	4,839	4,839	4,839	-
Fund balance at end of year	<u>\$ 115,819</u>	<u>\$ 65,819</u>	<u>\$ 105,826</u>	<u>\$ 40,007</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Development Services
Budget Basis
Year ended December 31, 2009

Exhibit B-27

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget- Positive (Negative)
Revenues				
Licenses and permits	\$ 13,880,882	\$ 13,880,882	\$ 13,880,882	\$ -
Charges for services	2,584,217	2,584,217	2,584,217	-
Miscellaneous	14,735	14,735	14,735	-
Total revenues	<u>16,479,834</u>	<u>16,479,834</u>	<u>16,479,834</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Personal Services	521,717	521,717	502,209	19,508
Total development director	<u>521,717</u>	<u>521,717</u>	<u>502,209</u>	<u>19,508</u>
Building services				
Personal Services	11,866,935	11,866,935	10,656,796	1,210,139
Materials and supplies	67,675	67,675	40,342	27,333
Contractual services	2,907,102	2,887,602	2,178,913	708,689
Other	32,500	52,000	39,944	12,056
Total building services	<u>14,874,212</u>	<u>14,874,212</u>	<u>12,915,995</u>	<u>1,958,217</u>
Total development	<u>15,395,929</u>	<u>15,395,929</u>	<u>13,418,204</u>	<u>1,977,725</u>
Public Service				
Public service director				
Personal services	650,752	123,838	123,838	-
Materials and supplies	496	-	-	-
Contractual services	83,871	4,132	4,132	-
Total public service director	<u>735,119</u>	<u>127,970</u>	<u>127,970</u>	<u>-</u>
Transportation planning and operations				
Personal services	812,062	233,318	233,318	-
Materials and supplies	27,800	-	-	-
Other	1,000	-	-	-
Total transportation planning and operations	<u>840,862</u>	<u>233,318</u>	<u>233,318</u>	<u>-</u>
Transportation design and construction				
Personal services	7,843,707	1,578,187	1,578,187	-
Materials and supplies	80,350	1,168	1,168	-
Contractual services	1,626,317	20,817	20,817	-
Total transportation design and construction	<u>9,550,374</u>	<u>1,600,172</u>	<u>1,600,172</u>	<u>-</u>
Total public service	<u>11,126,355</u>	<u>1,961,460</u>	<u>1,961,460</u>	<u>-</u>
Total expenditures	<u>26,522,284</u>	<u>17,357,389</u>	<u>15,379,664</u>	<u>1,977,725</u>
Excess (deficiency) of revenues over expenditures	(10,042,450)	(877,555)	1,100,170	1,977,725
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(10,042,450)	(877,555)	1,100,170	1,977,725
Fund balance at beginning of year	486,662	486,662	486,662	-
Lapsed encumbrances	97,846	97,846	97,846	-
Fund balance (deficit) at end of year	<u>\$ (9,457,942)</u>	<u>\$ (293,047)</u>	<u>\$ 1,684,678</u>	<u>\$ 1,977,725</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Private Construction Inspection
Budget Basis

Exhibit B-28

Year ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 1,533,541	\$ 1,533,541	\$ 1,533,541	\$ -
Miscellaneous	601	601	601	-
Total revenues	<u>1,534,142</u>	<u>1,534,142</u>	<u>1,534,142</u>	<u>-</u>
Expenditures				
Current				
Public Service				
Transportation design and construction				
Personal services	-	1,511,342	1,411,290	100,052
Materials and supplies	-	10,500	3,623	6,877
Contractual services	-	112,500	80,636	31,864
Other	-	600	-	600
Total transportation design and construction	<u>-</u>	<u>1,634,942</u>	<u>1,495,549</u>	<u>139,393</u>
Total public service	<u>-</u>	<u>1,634,942</u>	<u>1,495,549</u>	<u>139,393</u>
Total expenditures	<u>-</u>	<u>1,634,942</u>	<u>1,495,549</u>	<u>139,393</u>
Excess (deficiency) of revenues over expenditures	1,534,142	(100,800)	38,593	139,393
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,534,142	(100,800)	38,593	139,393
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 1,534,142</u>	<u>\$ (100,800)</u>	<u>\$ 38,593</u>	<u>\$ 139,393</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Urban Development Action Grants
Budget Basis

Exhibit B-29

Year ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 83,827	\$ 83,827	\$ 83,827	\$ -
Total revenues	<u>83,827</u>	<u>83,827</u>	<u>83,827</u>	<u>-</u>
Expenditures				
Current				
General government				
Finance				
Contractual services	-	66,668	66,668	-
Total finance	<u>-</u>	<u>66,668</u>	<u>66,668</u>	<u>-</u>
Total general government	<u>-</u>	<u>66,668</u>	<u>66,668</u>	<u>-</u>
Development				
Economic development				
Other	-	214,000	214,000	-
Total economic development	<u>-</u>	<u>214,000</u>	<u>214,000</u>	<u>-</u>
Total development	<u>-</u>	<u>214,000</u>	<u>214,000</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>280,668</u>	<u>280,668</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	83,827	(196,841)	(196,841)	-
Other financing sources (uses)	<u>-</u>	<u>(294,830)</u>	<u>(294,830)</u>	<u>-</u>
Operating transfers out	-	(294,830)	(294,830)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	83,827	(491,671)	(491,671)	-
Fund balance at beginning of year	579,404	579,404	579,404	-
Lapsed encumbrances	977	977	977	-
Fund balance at end of year	<u>\$ 664,208</u>	<u>\$ 88,710</u>	<u>\$ 88,710</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Community Development Act
Budget Basis
Year ended December 31, 2009

Exhibit B-30

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with Final Budget-
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Investment earnings	\$ 8,587	\$ 8,587	\$ 8,587	\$ -
Grants and subsidies	5,633,523	5,633,523	5,633,523	-
Charges for services	90,498	90,498	90,498	-
Miscellaneous	1,134,192	1,134,192	1,134,192	-
Total revenues	<u>6,866,800</u>	<u>6,866,800</u>	<u>6,866,800</u>	<u>-</u>
Expenditures				
Current				
Finance				
Personal services	339,262	339,262	338,893	369
Materials and supplies	1,000	1,000	892	108
Contractual services	182,964	182,964	176,900	6,064
Other	48,831	48,830	48,830	-
Total Finance	<u>572,057</u>	<u>572,056</u>	<u>565,515</u>	<u>6,541</u>
Total general government	<u>572,057</u>	<u>572,056</u>	<u>565,515</u>	<u>6,541</u>
Development				
Development director				
Personal services	564,480	843,692	742,603	101,089
Materials and supplies	3,000	3,000	1,178	1,822
Contractual services	3,725	83,214	80,339	2,875
Total development director	<u>571,205</u>	<u>929,906</u>	<u>824,120</u>	<u>105,786</u>
Economic development				
Personal services	716,385	716,385	634,691	81,694
Materials and supplies	4,350	4,350	2,964	1,386
Contractual services	986,041	986,041	865,011	121,030
Total economic development	<u>1,706,776</u>	<u>1,706,776</u>	<u>1,502,666</u>	<u>204,110</u>
Neighborhood services				
Personal services	1,240,171	349,471	349,471	-
Materials and supplies	2,000	-	-	-
Contractual services	199,489	-	-	-
Total neighborhood services	<u>1,441,660</u>	<u>349,471</u>	<u>349,471</u>	<u>-</u>
Building services				
Personal services	-	611,488	559,092	52,396
Materials and supplies	-	2,000	-	2,000
Contractual services	-	120,000	120,000	-
Total building services	<u>-</u>	<u>733,488</u>	<u>679,092</u>	<u>54,396</u>
Housing				
Personal services	1,333,879	1,333,879	1,136,070	197,809
Materials and supplies	16,100	16,100	7,749	8,351
Contractual services	766,053	966,053	791,653	174,400
Other	512,262	312,262	312,234	28
Total housing	<u>2,628,294</u>	<u>2,628,294</u>	<u>2,247,706</u>	<u>380,588</u>
Total development	<u>6,347,935</u>	<u>6,347,935</u>	<u>5,603,055</u>	<u>744,880</u>

(continued)

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Community Development Act
Budget Basis
Year ended December 31, 2009

Exhibit B-30 (Continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
Health				
Health				
Personal services	\$ 253,496	\$ 253,496	\$ 247,251	\$ 6,245
Total health	253,496	253,496	247,251	6,245
Total health	253,496	253,496	247,251	6,245
Recreation and parks				
Recreation and parks				
Personal services	519,951	786,242	693,185	93,057
Materials and supplies	1,172	1,172	1,172	-
Contractual services	19,270	19,270	19,173	97
Other	300	300	300	-
Total recreation and parks	540,693	806,984	713,830	93,154
Total recreation and parks	540,693	806,984	713,830	93,154
Total expenditures	7,714,181	7,980,471	7,129,651	850,820
Excess (deficiency) of revenues over expenditures	(847,381)	(1,113,671)	(262,851)	850,820
Other financing sources (uses)				
Operating transfers out	-	(107,486)	(107,486)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(847,381)	(1,221,157)	(370,337)	850,820
Fund balance (deficit) at beginning of year	(582,273)	(582,273)	(582,273)	-
Lapsed encumbrances	366,401	366,401	366,401	-
Fund balance (deficit) at end of year	\$ (1,063,253)	\$ (1,437,029)	\$ (586,209)	\$ 850,820

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Health
Budget Basis
Year ended December 31, 2009

Exhibit B-31

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 2,530,985	\$ 2,530,985	\$ 2,530,985	\$ -
Fines & forfeitures	26,287	26,287	26,287	-
Charges for services	2,760,033	2,760,033	2,760,033	-
Miscellaneous	98,125	98,125	98,125	-
Total revenues	<u>5,415,430</u>	<u>5,415,430</u>	<u>5,415,430</u>	<u>-</u>
Expenditures				
Current				
Health				
Health				
Personal services	1,433,493	14,888,987	14,888,792	195
Materials and supplies	654,375	634,375	523,503	110,872
Contractual services	6,564,175	6,508,681	6,185,763	322,918
Other	19,700	19,700	16,673	3,027
Capital outlay	-	20,000	20,000	-
Total health	<u>8,671,743</u>	<u>22,071,743</u>	<u>21,634,731</u>	<u>437,012</u>
Total health	<u>8,671,743</u>	<u>22,071,743</u>	<u>21,634,731</u>	<u>437,012</u>
Total expenditures	<u>8,671,743</u>	<u>22,071,743</u>	<u>21,634,731</u>	<u>437,012</u>
Excess (deficiency) of revenues over expenditures	(3,256,313)	(16,656,313)	(16,219,301)	437,012
Other financing sources (uses)				
Operating transfers in	<u>16,364,837</u>	<u>16,364,837</u>	<u>16,364,837</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	13,108,524	(291,476)	145,536	437,012
Fund balance (deficit) at beginning of year	(481)	(481)	(481)	-
Lapsed encumbrances	245,729	245,729	245,729	-
Fund balance (deficit) at end of year	<u>\$ 13,353,772</u>	<u>\$ (46,228)</u>	<u>\$ 390,784</u>	<u>\$ 437,012</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Health Department Grants
Budget Basis
Year ended December 31, 2009

Exhibit B-32

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 11,768	\$ 11,768	\$ 11,768	\$ -
Grants and subsidies	16,309,387	16,309,387	16,309,387	-
Charges for service	502,255	502,255	502,255	-
Miscellaneous	8,585	8,585	8,585	-
Total revenues	<u>16,831,995</u>	<u>16,831,995</u>	<u>16,831,995</u>	<u>-</u>
Expenditures				
Current				
Health				
Health				
Personal services	-	13,778,637	13,014,875	763,762
Materials and supplies	-	920,143	551,294	368,849
Contractual services	-	5,294,140	4,443,492	850,648
Other	-	7,055	7,055	-
Total health	<u>-</u>	<u>19,999,975</u>	<u>18,016,716</u>	<u>1,983,259</u>
Total health	<u>-</u>	<u>19,999,975</u>	<u>18,016,716</u>	<u>1,983,259</u>
Total expenditures	<u>-</u>	<u>19,999,975</u>	<u>18,016,716</u>	<u>1,983,259</u>
Excess (deficiency) of revenues over expenditures	16,831,995	(3,167,980)	(1,184,721)	1,983,259
Other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	16,831,995	(3,167,980)	(1,184,721)	1,983,259
Fund balance (deficit) at beginning of year	(1,684,705)	(1,684,705)	(1,684,705)	-
Lapsed encumbrances	276,398	276,398	276,398	-
Fund balance (deficit) at end of year	<u>\$ 15,423,688</u>	<u>\$ (4,576,287)</u>	<u>\$ (2,593,028)</u>	<u>\$ 1,983,259</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
County Auto License
Budget Basis
Year ended December 31, 2009

Exhibit B-33

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Shared revenues	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ -
Total revenues	<u>2,700,000</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Expenditures				
Current				
Public service				
Transportation planning and operations				
Contractual services	-	2,700,000	2,700,000	-
Total transportation planning and operations	<u>-</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total public service	<u>-</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>2,700,000</u>	<u>2,700,000</u>	<u>-</u>
Excess of revenues over expenditures	2,700,000	-	-	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	2,700,000	-	-	-
Fund balance at beginning of year	260,055	260,055	260,055	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,960,055</u>	<u>\$ 260,055</u>	<u>\$ 260,055</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Street Construction Maintenance & Repair
Budget Basis
Year ended December 31, 2009

Exhibit B-34

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 1,206,465	\$ 1,206,465	\$ 1,206,465	\$ -
Fines and forfeitures	650	650	650	-
Investment earnings	114,098	114,098	114,098	-
Charges for services	9,574,644	9,574,644	9,574,644	-
Shared revenues	31,638,942	31,638,942	31,638,942	-
Miscellaneous	2,273,863	2,273,863	2,273,863	-
Total revenues	<u>44,808,662</u>	<u>44,808,662</u>	<u>44,808,662</u>	<u>-</u>
Expenditures				
Current				
Public service				
Service director				
Personal services	2,598,954	2,685,486	2,684,407	1,079
Materials and supplies	2,807	2,807	2,575	232
Contractual services	318,999	232,467	125,096	107,371
Total service director	<u>2,920,760</u>	<u>2,920,760</u>	<u>2,812,078</u>	<u>108,682</u>
Refuse				
Personal services	4,112,729	4,112,729	3,468,113	644,616
Materials and supplies	4,030	6,030	5,310	720
Contractual services	1,230,744	1,228,744	374,182	854,562
Total refuse	<u>5,347,503</u>	<u>5,347,503</u>	<u>3,847,605</u>	<u>1,499,898</u>
Transportation mobility options				
Personal services	1,606,420	1,606,420	1,585,773	20,647
Materials and supplies	8,000	800	4,400	(3,600)
Contractual services	128,189	128,189	49,004	79,185
Total transportation mobility options	<u>1,742,609</u>	<u>1,735,409</u>	<u>1,639,177</u>	<u>96,232</u>
Transportation planning and operations				
Personal services	20,494,901	20,950,215	20,628,816	321,399
Materials and supplies	2,309,143	2,309,143	1,980,482	328,661
Contractual services	12,538,519	12,994,222	11,663,177	1,331,045
Other	82,600	83,600	3,248	80,352
Capital outlay	30,000	95,000	92,738	2,262
Total transportation planning and operations	<u>35,455,163</u>	<u>36,432,180</u>	<u>34,368,461</u>	<u>2,063,719</u>
Transportation design and construction				
Personal services	3,111,497	3,111,497	2,867,078	244,419
Materials and supplies	7,000	7,000	3,530	3,470
Contractual services	538,169	538,169	457,246	80,923
Total transportation design and construction	<u>3,656,666</u>	<u>3,656,666</u>	<u>3,327,854</u>	<u>328,812</u>
Total public service	<u>49,122,701</u>	<u>50,092,518</u>	<u>45,995,175</u>	<u>4,097,343</u>
Total expenditures	<u>49,122,701</u>	<u>50,092,518</u>	<u>45,995,175</u>	<u>4,097,343</u>
Excess (deficiency) of revenues over expenditures	(4,314,039)	(5,283,856)	(1,186,513)	4,097,343
Other financing sources (uses)				
Operating transfers in	369,472	369,472	369,472	-
Operating transfers out	-	(120,000)	(120,000)	-
Total other financing sources (uses)	<u>369,472</u>	<u>249,472</u>	<u>249,472</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(3,944,567)	(5,034,384)	(937,041)	4,097,343
Fund balance at beginning of year	5,596,488	5,596,488	5,596,488	-
Lapsed encumbrances	96,721	96,721	96,721	-
Fund balance at end of year	<u>\$ 1,748,642</u>	<u>\$ 658,825</u>	<u>\$ 4,756,168</u>	<u>\$ 4,097,343</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Municipal Motor Vehicle Tax
Budget Basis
Year ended December 31, 2009

Exhibit B-35

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget- Positive (Negative)
Revenues				
Miscellaneous	\$ 3,143,333	\$ 3,143,333	\$ 3,143,333	\$ -
Total revenues	<u>3,143,333</u>	<u>3,143,333</u>	<u>3,143,333</u>	<u>-</u>
Expenditures				
Current				
Public service				
Transportation planning and operations				
Materials and supplies	-	1,624,018	1,454,169	169,849
Contractual services	-	2,237,176	2,112,117	125,059
Total transportation planning and operations	<u>-</u>	<u>3,861,194</u>	<u>3,566,286</u>	<u>294,908</u>
Total public service	<u>-</u>	<u>3,861,194</u>	<u>3,566,286</u>	<u>294,908</u>
Total expenditures	<u>-</u>	<u>3,861,194</u>	<u>3,566,286</u>	<u>294,908</u>
Excess (deficiency) of revenues over expenditures	3,143,333	(717,861)	(422,953)	294,908
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	3,143,333	(717,861)	(422,953)	294,908
Fund balance at beginning of year	610,054	610,054	610,054	-
Lapsed encumbrances	<u>315,074</u>	<u>315,074</u>	<u>315,074</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,068,461</u>	<u>\$ 207,267</u>	<u>\$ 502,175</u>	<u>\$ 294,908</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Treasury Investment Earnings
Budget Basis
Year ended December 31, 2009

Exhibit B-36

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget- Positive (Negative)
Revenues				
Investment earnings	\$ 529,287	\$ 529,287	\$ 529,287	\$ -
Total revenues	<u>529,287</u>	<u>529,287</u>	<u>529,287</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	529,287	529,287	529,287	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	529,287	529,287	529,287	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 529,287</u>	<u>\$ 529,287</u>	<u>\$ 529,287</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Golf Course Operations
Budget Basis
Year ended December 31, 2009

Exhibit B-37

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 4,495,834	\$ 4,495,834	\$ 4,495,834	\$ -
Miscellaneous	15,238	15,238	15,238	-
Total revenues	<u>4,511,072</u>	<u>4,511,072</u>	<u>4,511,072</u>	<u>-</u>
Expenditures				
Current				
Recreation and parks				
Golf				
Personal services	3,183,583	3,183,583	2,930,922	252,661
Materials and supplies	283,000	258,000	212,632	45,368
Contractual services	1,271,700	1,296,700	1,258,280	38,420
Other	2,000	2,000	1,001	999
Total golf	<u>4,740,283</u>	<u>4,740,283</u>	<u>4,402,835</u>	<u>337,448</u>
Total recreation and parks	<u>4,740,283</u>	<u>4,740,283</u>	<u>4,402,835</u>	<u>337,448</u>
Total expenditures	<u>4,740,283</u>	<u>4,740,283</u>	<u>4,402,835</u>	<u>337,448</u>
Excess (deficiency) of revenues over expenditures	(229,211)	(229,211)	108,237	337,448
Other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(229,211)	(229,211)	108,237	337,448
Fund balance at beginning of year	109,049	109,049	109,049	-
Lapsed encumbrances	50,832	50,832	50,832	-
Fund balance (deficit) at end of year	<u>\$ (69,330)</u>	<u>\$ (69,330)</u>	<u>\$ 268,118</u>	<u>\$ 337,448</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Recreation and Parks Operations
Budget Basis
Year ended December 31, 2009

Exhibit B-38

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 5,795,999	\$ 5,795,999	\$ 5,795,999	\$ -
Miscellaneous	238,084	238,084	238,084	-
Total revenues	<u>6,034,083</u>	<u>6,034,083</u>	<u>6,034,083</u>	<u>-</u>
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Personal services	18,523,164	19,761,318	19,728,742	32,576
Materials and supplies	821,612	769,116	760,215	8,901
Contractual services	7,822,017	7,285,109	7,136,187	148,922
Other	126,250	95,500	93,501	1,999
Total recreation and parks	<u>27,293,043</u>	<u>27,911,043</u>	<u>27,718,645</u>	<u>192,398</u>
Total recreation and parks	<u>27,293,043</u>	<u>27,911,043</u>	<u>27,718,645</u>	<u>192,398</u>
Total expenditures	<u>27,293,043</u>	<u>27,911,043</u>	<u>27,718,645</u>	<u>192,398</u>
Excess (deficiency) of revenues over expenditures	(21,258,960)	(21,876,960)	(21,684,562)	192,398
Other financing sources (uses)				
Operating transfers in	21,793,580	21,793,580	21,793,580	-
Operating transfers out	(182,000)	(182,000)	(182,000)	-
Total other financing sources (uses)	<u>21,611,580</u>	<u>21,611,580</u>	<u>21,611,580</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	352,620	(265,380)	(72,982)	192,398
Fund balance at beginning of year	20,726	20,726	20,726	-
Lapsed encumbrances	315,400	315,400	315,400	-
Fund balance at end of year	<u>\$ 688,746</u>	<u>\$ 70,746</u>	<u>\$ 263,144</u>	<u>\$ 192,398</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Recreation & Parks Grants
Budget Basis
Year ended December 31, 2009

Exhibit B-39

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 66,505	\$ 66,505	\$ 66,505	\$ -
Grants and subsidies	69,280,803	69,280,803	69,280,803	-
Charges for services	635,460	635,460	635,460	-
Miscellaneous	521,657	521,657	521,657	-
Total revenues	<u>70,504,425</u>	<u>70,504,425</u>	<u>70,504,425</u>	<u>-</u>
Expenditures				
Current				
Recreation and parks				
Recreation and parks				
Personal services	-	12,182,316	11,475,090	707,226
Materials and supplies	-	536,875	154,339	382,536
Contractual services	-	71,321,322	64,430,963	6,890,359
Other	-	67,928	35,029	32,899
Capital outlay	-	8,502,317	7,714,746	787,571
Total recreation and parks	<u>-</u>	<u>92,610,758</u>	<u>83,810,167</u>	<u>8,800,591</u>
Total recreation and parks	<u>-</u>	<u>92,610,758</u>	<u>83,810,167</u>	<u>8,800,591</u>
Total expenditures	<u>-</u>	<u>92,610,758</u>	<u>83,810,167</u>	<u>8,800,591</u>
Excess (deficiency) of revenues over expenditures	70,504,425	(22,106,333)	(13,305,742)	8,800,591
Other financing sources (uses)				
Operating transfers in	<u>182,000</u>	<u>182,000</u>	<u>182,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	70,686,425	(21,924,333)	(13,123,742)	8,800,591
Fund balance (deficit) at beginning of year	(64,605,069)	(64,605,069)	(64,605,069)	-
Lapsed encumbrances	332,725	332,725	332,725	-
Fund balance (deficit) at end of year	<u>\$ 6,414,081</u>	<u>\$ (86,196,677)</u>	<u>\$ (77,396,086)</u>	<u>\$ 8,800,591</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Mined Assets
Budget Basis
Year ended December 31, 2009

Exhibit B-40

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Expenditures				
Current				
General government				
Finance				
Contractual services	-	5,000	4,000	1,000
Total finance	<u>-</u>	<u>5,000</u>	<u>4,000</u>	<u>1,000</u>
Total general government	<u>-</u>	<u>5,000</u>	<u>4,000</u>	<u>1,000</u>
Total expenditures	<u>-</u>	<u>5,000</u>	<u>4,000</u>	<u>1,000</u>
Excess of revenues over expenditures	5,000	-	1,000	(1,000)
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	5,000	-	1,000	1,000
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Private Grants
Budget Basis
Year ended December 31, 2009

Exhibit B-41

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Grants and subsidies	\$ 80,247	\$ 80,247	\$ 80,247	\$ -
Charges for services	10,122	10,122	10,122	-
Miscellaneous	80,360	80,360	80,360	-
Total revenues	<u>170,729</u>	<u>170,729</u>	<u>170,729</u>	<u>-</u>
Expenditures				
Current				
General government				
Human resources				
Personal services	-	12,000	-	12,000
Materials & supplies	-	2,500	2,500	-
Contractual services	-	10,500	10,500	-
Total human resources	<u>-</u>	<u>25,000</u>	<u>13,000</u>	<u>12,000</u>
Total general government	<u>-</u>	<u>25,000</u>	<u>13,000</u>	<u>12,000</u>
Public safety				
Police				
Contractual services	2,374	2,374	2,374	-
Total police	<u>2,374</u>	<u>2,374</u>	<u>2,374</u>	<u>-</u>
Fire				
Materials & supplies	10,812	10,812	10,812	-
Total fire	<u>10,812</u>	<u>10,812</u>	<u>10,812</u>	<u>-</u>
Total public safety	<u>13,186</u>	<u>13,186</u>	<u>13,186</u>	<u>-</u>
Public service				
Refuse				
Materials and supplies	79	2,579	2,579	-
Total refuse	<u>79</u>	<u>2,579</u>	<u>2,579</u>	<u>-</u>
Total public service	<u>79</u>	<u>2,579</u>	<u>2,579</u>	<u>-</u>
Health				
Health				
Personal services	-	23,130	3,391	19,739
Materials and supplies	-	22,819	20,454	2,365
Contractual services	49,851	17,799	17,799	-
Other	-	3,356	3,176	180
Total health	<u>49,851</u>	<u>67,104</u>	<u>44,820</u>	<u>22,284</u>
Total health	<u>49,851</u>	<u>67,104</u>	<u>44,820</u>	<u>22,284</u>
Recreation and parks				
Recreation and parks				
Other	29,422	29,422	29,422	-
Capital outlay	15,000	90,000	90,000	-
Total recreation and parks	<u>44,422</u>	<u>119,422</u>	<u>119,422</u>	<u>-</u>
Total recreation and parks	<u>44,422</u>	<u>119,422</u>	<u>119,422</u>	<u>-</u>
Total expenditures	<u>107,538</u>	<u>227,291</u>	<u>193,007</u>	<u>34,284</u>
Excess (deficiency) of revenues over expenditures	63,191	(56,562)	(22,278)	34,284
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	63,191	(56,562)	(22,278)	34,284
Fund balance (deficit) at beginning of year	(377,672)	(377,672)	(377,672)	-
Lapsed encumbrances	698,812	698,812	698,812	-
Fund balance at end of year	<u>\$ 384,331</u>	<u>\$ 264,578</u>	<u>\$ 298,862</u>	<u>\$ 34,284</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Urban Site Acquisition Loan Fund
Budget Basis
Year ended December 31, 2009

Exhibit B-42

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current				
Development				
Economic development				
Contractual services	-	536,132	536,132	-
Other	-	100,000	100,000	-
Total economic development	-	636,132	636,132	-
Total development	-	636,132	636,132	-
Total expenditures	-	636,132	636,132	-
Excess (deficiency) of revenues over expenditures	-	(636,132)	(636,132)	-
Other financing sources (uses)				
Operating transfers in	150,000	150,000	150,000	-
Operating transfers out	(150,000)	(150,000)	(150,000)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	-	(636,132)	(636,132)	-
Fund balance at beginning of year	382,390	382,390	382,390	-
Lapsed encumbrances	436,132	436,132	436,132	-
Fund balance at end of year	\$ 818,522	\$ 182,390	\$ 182,390	\$ -

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Photo Red Light
Budget Basis
Year ended December 31, 2009

Exhibit B-43

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines & forfeitures	\$ 640,009	\$ 640,009	\$ 640,009	\$ -
Total revenues	640,009	640,009	640,009	-
Expenditures				
Current				
Public safety				
Fire				
Personal services	750,000	750,000	516,364	233,636
Contractual services	200,000	200,000	200,000	-
Total fire	950,000	950,000	716,364	233,636
Total public safety	950,000	950,000	716,364	233,636
Total expenditures	950,000	950,000	716,364	233,636
Excess (deficiency) of revenues over expenditures	(309,991)	(309,991)	(76,355)	233,636
Other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(309,991)	(309,991)	(76,355)	233,636
Fund balance at beginning of year	169,171	169,171	169,171	-
Lapsed encumbrances	-	-	-	-
Fund balance (deficit) at end of year	\$ (140,820)	\$ (140,820)	\$ 92,816	\$ 233,636

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
1111 E. Broad Street Operations
Budget Basis
Year ended December 31, 2009

Exhibit B-44

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 1,359,144	\$ 1,359,144	\$ 1,359,144	\$ -
Total revenues	<u>1,359,144</u>	<u>1,359,144</u>	<u>1,359,144</u>	<u>-</u>
Expenditures				
Current				
General government				
Facilities management				
Materials and supplies	52,200	52,200	30,378	21,822
Contractual services	1,577,105	1,577,105	1,436,022	141,083
Total facilities management	<u>1,629,305</u>	<u>1,629,305</u>	<u>1,466,400</u>	<u>141,083</u>
Total general government	<u>1,629,305</u>	<u>1,629,305</u>	<u>1,466,400</u>	<u>141,083</u>
Total expenditures	<u>1,629,305</u>	<u>1,629,305</u>	<u>1,466,400</u>	<u>141,083</u>
Excess (deficiency) of revenues over expenditures	(270,161)	(270,161)	(107,256)	162,905
Other financing sources (uses)				
Operating transfers out	-	(76,433)	(76,433)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(270,161)	(346,594)	(183,689)	162,905
Fund balance at beginning of year	508,912	508,912	508,912	-
Lapsed encumbrances	51,569	51,569	51,569	-
Fund balance at end of year	<u>\$ 290,320</u>	<u>\$ 213,887</u>	<u>\$ 376,792</u>	<u>\$ 162,905</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Collection Fees
Budget Basis
Year ended December 31, 2009

Exhibit B-45

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Income taxes	\$ 153,221	\$ 153,221	\$ 153,221	\$ -
Licenses and permits	39,013	39,013	39,013	-
Fines & forfeitures	815,185	815,185	815,185	-
Charges for services	204,947	204,947	204,947	-
Miscellaneous	4,759	4,759	4,759	-
Total revenues	<u>1,217,125</u>	<u>1,217,125</u>	<u>1,217,125</u>	<u>-</u>
Expenditures				
Current				
General government				
City attorney				
Contractual services	500,000	520,000	496,168	23,832
Total City attorney	<u>500,000</u>	<u>520,000</u>	<u>496,168</u>	<u>23,832</u>
Municipal court clerk				
Personal services	155,747	155,747	146,550	9,197
Contractual services	774,000	774,000	650,000	124,000
Total municipal court clerk	<u>929,747</u>	<u>929,747</u>	<u>796,550</u>	<u>133,197</u>
Total general government	<u>1,429,747</u>	<u>1,449,747</u>	<u>1,292,718</u>	<u>157,029</u>
Public service				
Parking violations bureau				
Contractual services	-	147,579	140,000	7,579
Total parking violations bureau	<u>-</u>	<u>147,579</u>	<u>140,000</u>	<u>7,579</u>
Total public service	<u>-</u>	<u>147,579</u>	<u>140,000</u>	<u>7,579</u>
Total expenditures	<u>1,429,747</u>	<u>1,597,326</u>	<u>1,432,718</u>	<u>164,608</u>
Excess (deficiency) of revenues over expenditures	(212,622)	(380,201)	(215,593)	164,608
Other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(212,622)	(380,201)	(215,593)	164,608
Fund balance (deficit) at beginning of year	(653,674)	(653,674)	(653,674)	-
Lapsed encumbrances	347,428	347,428	347,428	-
Fund balance (deficit) at end of year	<u>\$ (518,868)</u>	<u>\$ (686,447)</u>	<u>\$ (521,839)</u>	<u>\$ 164,608</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
City Attorney Mediation Fund
Budget Basis
Year ended December 31, 2009

Exhibit B-46

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	-	-	-	-
Fund balance at beginning of year	33,340	33,340	33,340	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	\$ <u>33,340</u>	\$ <u>33,340</u>	\$ <u>33,340</u>	\$ <u>-</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Environmental Fund
Budget Basis
Year ended December 31, 2009

Exhibit B-47

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	\$ 25,705	\$ 25,705	\$ 25,705	\$ -
Total revenues	<u>25,705</u>	<u>25,705</u>	<u>25,705</u>	<u>-</u>
Expenditures				
Current				
General government				
City attorney				
Contractual services	-	48,709	45,270	3,439
Total city attorney	-	48,709	45,270	3,439
Total general government	-	48,709	45,270	3,439
Total expenditures	-	48,709	45,270	3,439
Excess (deficiency) of revenues over expenditures	25,705	(23,004)	(19,565)	3,439
Other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	25,705	(23,004)	(19,565)	3,439
Fund balance at beginning of year	87,235	87,235	87,235	-
Lapsed encumbrances	1,794	1,794	1,794	-
Fund balance at end of year	\$ <u>114,734</u>	\$ <u>66,025</u>	\$ <u>69,464</u>	\$ <u>3,439</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Citywide Training Entrepreneurial
Budget Basis
Year ended December 31, 2009

Exhibit B-48

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 9,800	\$ 9,800	\$ 9,800	\$ -
Total revenues	<u>9,800</u>	<u>9,800</u>	<u>9,800</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	9,800	9,800	9,800	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	9,800	9,800	9,800	-
Fund balance at beginning of year	12,904	12,904	12,904	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 22,704</u>	<u>\$ 22,704</u>	<u>\$ 22,704</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Police Continuing Professional Training
Budget Basis
Year ended December 31, 2009

Exhibit B-49

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 216,480	\$ 216,480	\$ 216,480	\$ -
Total revenues	<u>216,480</u>	<u>216,480</u>	<u>216,480</u>	<u>-</u>
Expenditures				
Current				
Public Safety				
Police				
Materials and supplies	-	37,500	7,555	29,945
Contractual services	-	135,500	107,610	27,890
Capital outlay	-	20,000	13,525	6,475
Total police	<u>-</u>	<u>193,000</u>	<u>128,690</u>	<u>6,475</u>
Total public safety	<u>-</u>	<u>193,000</u>	<u>128,690</u>	<u>6,475</u>
Total expenditures	<u>-</u>	<u>193,000</u>	<u>128,690</u>	<u>6,475</u>
Excess of revenues over expenditures	216,480	23,480	87,790	64,310
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	216,480	23,480	87,790	64,310
Fund balance at beginning of year	193,399	193,399	193,399	-
Lapsed encumbrances	4,197	4,197	4,197	-
Fund balance at end of year	<u>\$ 414,076</u>	<u>\$ 221,076</u>	<u>\$ 285,386</u>	<u>\$ 64,310</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Easton TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-50

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 102,841	\$ 102,841	\$ 102,841	\$ -
Miscellaneous	4,447,595	4,447,595	4,447,595	-
Total revenues	<u>4,550,436</u>	<u>4,550,436</u>	<u>4,550,436</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Contractual services	-	3,000	3,000	-
Total development director	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total development	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Debt service				
Principal retirement	-	725,000	725,000	-
Interest and fiscal charges	-	1,503,808	1,503,808	-
Total debt service	<u>-</u>	<u>2,228,808</u>	<u>2,228,808</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>2,231,808</u>	<u>2,231,808</u>	<u>-</u>
Excess of revenues over expenditures	4,550,436	2,318,628	2,318,628	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	4,550,436	2,318,628	2,318,628	-
Fund balance at beginning of year	8,880,998	8,880,998	8,880,998	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 13,431,434</u>	<u>\$ 11,199,626</u>	<u>\$ 11,199,626</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Polaris TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-51

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 31,745	\$ 31,745	\$ 31,745	\$ -
Miscellaneous	2,350,823	2,350,823	2,350,823	-
Total revenues	<u>2,382,568</u>	<u>2,382,568</u>	<u>2,382,568</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Other	1,314,968	6,547	6,547	-
Total development director	<u>1,314,968</u>	<u>6,547</u>	<u>6,547</u>	<u>-</u>
Total development	<u>1,314,968</u>	<u>6,547</u>	<u>6,547</u>	<u>-</u>
Public Service				
Public service director				
Contractual services	-	3,500	3,500	-
Total public service director	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Total public service	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Debt service				
Principal retirement	-	8,615,000	8,615,000	-
Interest and fiscal charges	-	1,643,568	1,643,568	-
Total debt service	<u>-</u>	<u>10,258,568</u>	<u>10,258,568</u>	<u>-</u>
Total expenditures	<u>1,314,968</u>	<u>10,268,615</u>	<u>10,268,615</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	1,067,600	(7,886,047)	(7,886,047)	-
Other financing sources (uses)	<u>8,150,000</u>	<u>8,150,000</u>	<u>8,150,000</u>	<u>-</u>
Debt proceeds	8,150,000	8,150,000	8,150,000	-
Excess of revenues and other financing sources over expenditures and other uses	9,217,600	263,953	263,953	-
Fund balance at beginning of year	3,995,691	3,995,691	3,995,691	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 13,213,291</u>	<u>\$ 4,259,644</u>	<u>\$ 4,259,644</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Tuttle Crossing TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-52

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 690,321	\$ 690,321	\$ 690,321	\$ -
Total revenues	<u>690,321</u>	<u>690,321</u>	<u>690,321</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	690,321	690,321	690,321	-
Other financing sources (uses)				
Operating transfers out	<u>-</u>	<u>(690,321)</u>	<u>(690,321)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	690,321	-	-	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 690,321</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Nationwide Pen Site TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-53

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 8,414	\$ 8,414	\$ 8,414	\$ -
Miscellaneous	<u>598,272</u>	<u>598,272</u>	<u>598,272</u>	<u>-</u>
Total revenues	<u>606,686</u>	<u>606,686</u>	<u>606,686</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	606,686	606,686	606,686	-
Other financing sources (uses)				
Operating transfers out	<u>-</u>	<u>(991,980)</u>	<u>(991,980)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(991,980)</u>	<u>(991,980)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	606,686	(385,294)	(385,294)	-
Fund balance at beginning of year	991,980	991,980	991,980	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 1,598,666</u>	<u>\$ 606,686</u>	<u>\$ 606,686</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Nationwide Off Sites TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-54

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 14,570	\$ 14,570	\$ 14,570	\$ -
Miscellaneous	<u>1,323,224</u>	<u>1,323,224</u>	<u>1,323,224</u>	<u>-</u>
Total revenues	<u>1,337,794</u>	<u>1,337,794</u>	<u>1,337,794</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,337,794	1,337,794	1,337,794	-
Other financing sources (uses)				
Operating transfers out	<u>-</u>	<u>(1,335,402)</u>	<u>(1,335,402)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	1,337,794	2,392	2,392	-
Fund balance at beginning of year	1,335,402	1,335,402	1,335,402	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,673,196</u>	<u>\$ 1,337,794</u>	<u>\$ 1,337,794</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Miranova TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-55

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 680,478	\$ 680,478	\$ 680,478	\$ -
Total revenues	<u>680,478</u>	<u>680,478</u>	<u>680,478</u>	<u>-</u>
Expenditures				
Current				
General government				
City auditor				
Other	<u>-</u>	<u>518,954</u>	<u>518,954</u>	<u>-</u>
Total city auditor	<u>-</u>	<u>518,954</u>	<u>518,954</u>	<u>-</u>
Total general government	<u>-</u>	<u>518,954</u>	<u>518,954</u>	<u>-</u>
Development				
Development director				
Contractual services	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total development director	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total development	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>618,954</u>	<u>618,954</u>	<u>-</u>
Excess of revenues over expenditures	680,478	61,524	61,524	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	680,478	61,524	61,524	-
Fund balance at beginning of year	1,033,214	1,033,214	1,033,214	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,713,692</u>	<u>\$ 1,094,738</u>	<u>\$ 1,094,738</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Gateway - OSU TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-56

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 547,869	\$ 547,869	\$ 547,869	\$ -
Total revenues	<u>547,869</u>	<u>547,869</u>	<u>547,869</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Other	-	547,869	547,869	-
Total development director	-	547,869	547,869	-
Total development	-	547,869	547,869	-
Total expenditures	-	547,869	547,869	-
Excess of revenues over expenditures	547,869	-	-	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	547,869	-	-	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 547,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Crewville TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-57

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 128,442	\$ 128,442	\$ 128,442	\$ -
Total revenues	<u>128,442</u>	<u>128,442</u>	<u>128,442</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Other	-	128,442	128,442	-
Total development director	-	128,442	128,442	-
Total development	-	128,442	128,442	-
Total expenditures	-	128,442	128,442	-
Excess of revenues over expenditures	128,442	-	-	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	128,442	-	-	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 128,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Brewery District TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-58

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 2,125	\$ 2,125	\$ 2,125	\$ -
Miscellaneous	283,504	283,504	283,504	-
Total revenues	<u>285,629</u>	<u>285,629</u>	<u>285,629</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	285,629	285,629	285,629	-
Other financing sources (uses)				
Operating transfers out	<u>-</u>	<u>(152,880)</u>	<u>(152,880)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	285,629	132,749	132,749	-
Fund balance at beginning of year	66,489	66,489	66,489	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 352,118</u>	<u>\$ 199,238</u>	<u>\$ 199,238</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Waggoner Road TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-59

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 4,306	\$ 4,306	\$ 4,306	\$ -
Miscellaneous	504,724	504,724	504,724	-
Total revenues	<u>509,030</u>	<u>509,030</u>	<u>509,030</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	509,030	509,030	509,030	-
Other financing sources (uses)				
Operating transfers out	<u>-</u>	<u>(152,184)</u>	<u>(152,184)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	509,030	356,846	356,846	-
Fund balance at beginning of year	64,098	64,098	64,098	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 573,128</u>	<u>\$ 420,944</u>	<u>\$ 420,944</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Recreation Debt Service
Budget Basis
Year ended December 31, 2009

Exhibit B-60

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for service	\$ 424,201	\$ 424,201	\$ 424,201	\$ -
Total revenues	<u>424,201</u>	<u>424,201</u>	<u>424,201</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	424,201	424,201	424,201	-
Other financing sources (uses)				
Operating transfers out	<u>(782,047)</u>	<u>(398,460)</u>	<u>(398,460)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	(357,846)	25,741	25,741	-
Fund balance at beginning of year	23,465	23,465	23,465	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ (334,381)</u>	<u>\$ 49,206</u>	<u>\$ 49,206</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Alum Creek-Watkins Road TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-61

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 101,392	\$ 101,392	\$ 101,392	\$ -
Total revenues	<u>101,392</u>	<u>101,392</u>	<u>101,392</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Other	-	2,974,247	2,974,247	-
Total development director	-	<u>2,974,247</u>	<u>2,974,247</u>	-
Total development	-	<u>2,974,247</u>	<u>2,974,247</u>	-
Total expenditures	-	<u>2,974,247</u>	<u>2,974,247</u>	-
Excess (deficiency) of revenues over expenditures	101,392	(2,872,855)	(2,872,855)	-
Other financing sources (uses)				
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	101,392	(2,872,855)	(2,872,855)	-
Fund balance (deficit) at beginning of year	(2,929,178)	(2,929,178)	(2,929,178)	-
Lapsed encumbrances	3,020,605	3,020,605	3,020,605	-
Fund balance (deficit) at end of year	<u>\$ 192,819</u>	<u>\$ (2,781,428)</u>	<u>\$ (2,781,428)</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
I-70 Cap (S. High) TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-62

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 72,152	\$ 72,152	\$ 72,152	\$ -
Total revenues	<u>72,152</u>	<u>72,152</u>	<u>72,152</u>	<u>-</u>
Expenditures	-	-	-	-
Excess of revenues over expenditures	72,152	72,152	72,152	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	72,152	72,152	72,152	-
Fund balance at beginning of year	132,993	132,993	132,993	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 205,145</u>	<u>\$ 205,145</u>	<u>\$ 205,145</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Morse Road TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-63

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 1,080,416	\$ 1,080,416	\$ 1,080,416	\$ -
Total revenues	<u>1,080,416</u>	<u>1,080,416</u>	<u>1,080,416</u>	<u>-</u>
Expenditures	-	-	-	-
Excess of revenues over expenditures	1,080,416	1,080,416	1,080,416	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	1,080,416	1,080,416	1,080,416	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 1,080,416</u>	<u>\$ 1,080,416</u>	<u>\$ 1,080,416</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Pen West East TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-64

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 178,583	\$ 178,583	\$ 178,583	\$ -
Total revenues	<u>178,583</u>	<u>178,583</u>	<u>178,583</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	178,583	178,583	178,583	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	178,583	178,583	178,583	-
Fund balance at beginning of year	429,723	429,723	429,723	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 608,306</u>	<u>\$ 608,306</u>	<u>\$ 608,306</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Pen West West TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-65

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 11,936	\$ 11,936	\$ 11,936	\$ -
Total revenues	<u>11,936</u>	<u>11,936</u>	<u>11,936</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	11,936	11,936	11,936	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	11,936	11,936	11,936	-
Fund balance at beginning of year	34,249	34,249	34,249	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 46,185</u>	<u>\$ 46,185</u>	<u>\$ 46,185</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Jeffrey Place TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-66

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 89,842	\$ 89,842	\$ 89,842	\$ -
Total revenues	<u>89,842</u>	<u>89,842</u>	<u>89,842</u>	<u>-</u>
Expenditures				
Current	-	-	-	-
Development				
Development director				
Other	-	218,193	218,193	-
Total development director	-	218,193	218,193	-
Total development	-	218,193	218,193	-
Total expenditures	-	218,193	218,193	-
Excess (deficiency) of revenues over expenditures	89,842	(128,351)	(128,351)	-
Other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	89,842	(128,351)	(128,351)	-
Fund balance at beginning of year	128,351	128,351	128,351	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 218,193</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Italian Village East TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-67

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 1,375,530	\$ 1,375,530	\$ 1,375,530	\$ -
Total revenues	<u>1,375,530</u>	<u>1,375,530</u>	<u>1,375,530</u>	<u>-</u>
Expenditures				
Current	-	-	-	-
Development				
Development director				
Other	-	1,871,213	1,871,213	-
Total development director	-	1,871,213	1,871,213	-
Total development	-	1,871,213	1,871,213	-
Total expenditures	-	1,871,213	1,871,213	-
Excess (deficiency) of revenues over expenditures	1,375,530	(495,683)	(495,683)	-
Other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,375,530	(495,683)	(495,683)	-
Fund balance at beginning of year	495,683	495,683	495,683	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 1,871,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Crosswoods TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-68

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 464,073	\$ 464,073	\$ 464,073	\$ -
Total revenues	<u>464,073</u>	<u>464,073</u>	<u>464,073</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	464,073	464,073	464,073	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	464,073	464,073	464,073	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 464,073</u>	<u>\$ 464,073</u>	<u>\$ 464,073</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
West Edge I TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-69

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 41,244	\$ 41,244	\$ 41,244	\$ -
Total revenues	<u>41,244</u>	<u>41,244</u>	<u>41,244</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	41,244	41,244	41,244	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating transfers out	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	41,244	41,244	41,244	-
Fund balance at beginning of year	6,439	6,439	6,439	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 47,683</u>	<u>\$ 47,683</u>	<u>\$ 47,683</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Rocky Fork TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-70

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 1,100,043	\$ 1,100,043	\$ 1,100,043	\$ -
Total revenues	<u>1,100,043</u>	<u>1,100,043</u>	<u>1,100,043</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director				
Other	-	1,100,043	1,100,043	-
Total development director	-	1,100,043	1,100,043	-
Total development	-	1,100,043	1,100,043	-
Total expenditures	-	1,100,043	1,100,043	-
Excess of revenues over expenditures	1,100,043	-	-	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	1,100,043	-	-	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 1,100,043</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
West Edge II TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-71

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 10,784	\$ 10,784	\$ 10,784	\$ -
Total revenues	<u>10,784</u>	<u>10,784</u>	<u>10,784</u>	<u>-</u>
Expenditures	-	-	-	-
Excess of revenues over expenditures	10,784	10,784	10,784	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	10,784	10,784	10,784	-
Fund balance at beginning of year	67,777	67,777	67,777	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 78,561</u>	<u>\$ 78,561</u>	<u>\$ 78,561</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Northland TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-72

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 76,092	\$ 76,092	\$ 76,092	\$ -
Total revenues	<u>76,092</u>	<u>76,092</u>	<u>76,092</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	76,092	76,092	76,092	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	76,092	76,092	76,092	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 76,092</u>	<u>\$ 76,092</u>	<u>\$ 76,092</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
AC Humko I TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-73

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 111,123	\$ 111,123	\$ 111,123	\$ -
Total revenues	<u>111,123</u>	<u>111,123</u>	<u>111,123</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	111,123	111,123	111,123	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	111,123	111,123	111,123	-
Fund balance at beginning of year	84,143	84,143	84,143	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 195,266</u>	<u>\$ 195,266</u>	<u>\$ 195,266</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
AC Humko II TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-74

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment earnings	\$ 5,493	\$ 5,493	\$ 5,493	\$ -
Miscellaneous	501,812	501,812	501,812	-
Total revenues	<u>507,305</u>	<u>507,305</u>	<u>507,305</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director	-	501,812	501,812	-
Other	-	501,812	501,812	-
Total development	<u>-</u>	<u>501,812</u>	<u>501,812</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>501,812</u>	<u>501,812</u>	<u>-</u>
Excess of revenues over expenditures	507,305	5,493	5,493	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	507,305	5,493	5,493	-
Fund balance at beginning of year	27,513	27,513	27,513	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 534,818</u>	<u>\$ 33,006</u>	<u>\$ 33,006</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Hayden Run North TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-75

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 918,629	\$ 918,629	\$ 918,629	\$ -
Total revenues	<u>918,629</u>	<u>918,629</u>	<u>918,629</u>	<u>-</u>
Expenditures				
Excess of revenues over expenditures	918,629	918,629	918,629	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	918,629	918,629	918,629	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 918,629</u>	<u>\$ 918,629</u>	<u>\$ 918,629</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Lucent TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-76

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 80,599	\$ 80,599	\$ 80,599	\$ -
Total revenues	<u>80,599</u>	<u>80,599</u>	<u>80,599</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	80,599	80,599	80,599	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	80,599	80,599	80,599	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 80,599</u>	<u>\$ 80,599</u>	<u>\$ 80,599</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
East Broad Dominion TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-77

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 242,378	\$ 242,378	\$ 242,378	\$ -
Total revenues	<u>242,378</u>	<u>242,378</u>	<u>242,378</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	242,378	242,378	242,378	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	242,378	242,378	242,378	-
Fund balance at beginning of year	14,647	14,647	14,647	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 257,025</u>	<u>\$ 257,025</u>	<u>\$ 257,025</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Waggoner M/I TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-78

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 164,890	\$ 164,890	\$ 164,890	\$ -
Total revenues	<u>164,890</u>	<u>164,890</u>	<u>164,890</u>	<u>-</u>
Expenditures	-	-	-	-
Excess of revenues over expenditures	164,890	164,890	164,890	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	164,890	164,890	164,890	-
Fund balance at beginning of year	16,412	16,412	16,412	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 181,302</u>	<u>\$ 181,302</u>	<u>\$ 181,302</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
East Broad Commercial TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-79

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 263,566	\$ 263,566	\$ 263,566	\$ -
Total revenues	<u>263,566</u>	<u>263,566</u>	<u>263,566</u>	<u>-</u>
Expenditures	-	-	-	-
Excess of revenues over expenditures	263,566	263,566	263,566	-
Other financing sources (uses)	-	-	-	-
Excess of revenues and other financing sources over expenditures and other uses	263,566	263,566	263,566	-
Fund balance at beginning of year	457,676	457,676	457,676	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 721,242</u>	<u>\$ 721,242</u>	<u>\$ 721,242</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Lucent Commercial TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-80

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 120,160	\$ 120,160	\$ 120,160	\$ -
Total revenues	<u>120,160</u>	<u>120,160</u>	<u>120,160</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	120,160	120,160	120,160	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	120,160	120,160	120,160	-
Fund balance at beginning of year	6,470	6,470	6,470	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 126,630</u>	<u>\$ 126,630</u>	<u>\$ 126,630</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Brewery District II TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-81

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 149,142	\$ 149,142	\$ 149,142	\$ -
Total revenues	<u>149,142</u>	<u>149,142</u>	<u>149,142</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	149,142	149,142	149,142	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	149,142	149,142	149,142	-
Fund balance at beginning of year	77,190	77,190	77,190	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 226,332</u>	<u>\$ 226,332</u>	<u>\$ 226,332</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Dublin Granville South TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-82

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 1,825	\$ 1,825	\$ 1,825	\$ -
Total revenues	<u>1,825</u>	<u>1,825</u>	<u>1,825</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	1,825	1,825	1,825	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	1,825	1,825	1,825	-
Fund balance at beginning of year	1,505	1,505	1,505	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,330</u>	<u>\$ 3,330</u>	<u>\$ 3,330</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Dublin Granville North TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-83

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 122,478	\$ 122,478	\$ 122,478	\$ -
Total revenues	<u>122,478</u>	<u>122,478</u>	<u>122,478</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	122,478	122,478	122,478	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	122,478	122,478	122,478	-
Fund balance at beginning of year	107,750	107,750	107,750	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 230,228</u>	<u>\$ 230,228</u>	<u>\$ 230,228</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Albany Crossing TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-84

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 263,397	\$ 263,397	\$ 263,397	\$ -
Total revenues	<u>263,397</u>	<u>263,397</u>	<u>263,397</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	263,397	263,397	263,397	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	263,397	263,397	263,397	-
Fund balance at beginning of year	262,734	262,734	262,734	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 526,131</u>	<u>\$ 526,131</u>	<u>\$ 526,131</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Upper Albany West TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-85

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 532,330	\$ 532,330	\$ 532,330	\$ -
Total revenues	<u>532,330</u>	<u>532,330</u>	<u>532,330</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	532,330	532,330	532,330	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	532,330	532,330	532,330	-
Fund balance at beginning of year	581,925	581,925	581,925	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,114,255</u>	<u>\$ 1,114,255</u>	<u>\$ 1,114,255</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Hamilton - Central College TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-86

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 60,469	\$ 60,469	\$ 60,469	\$ -
Miscellaneous	308	308	308	-
Total revenues	<u>60,777</u>	<u>60,777</u>	<u>60,777</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	60,777	60,777	60,777	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	60,777	60,777	60,777	-
Fund balance at beginning of year	285	285	285	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 61,062</u>	<u>\$ 61,062</u>	<u>\$ 61,062</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Short North TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-87

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 30,436	\$ 30,436	\$ 30,436	\$ -
Total revenues	<u>30,436</u>	<u>30,436</u>	<u>30,436</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	30,436	30,436	30,436	-
Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other uses	30,436	30,436	30,436	-
Fund balance at beginning of year	-	-	-	-
Lapsed encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 30,436</u>	<u>\$ 30,436</u>	<u>\$ 30,436</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Hayden Run South TIF
Budget Basis
Year ended December 31, 2009

Exhibit B-88

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 98,924	\$ 98,924	\$ 98,924	\$ -
Miscellaneous	998,720	998,720	998,720	-
Total revenues	<u>1,097,644</u>	<u>1,097,644</u>	<u>1,097,644</u>	<u>-</u>
Expenditures				
Current				
Development				
Development director	-	56,947	56,947	-
Other	-	56,947	56,947	-
Total development	-	56,947	56,947	-
Total expenditures	-	56,947	56,947	-
Excess of revenues over expenditures	1,097,644	1,040,697	1,040,697	-
Other financing sources (uses)				
Operating transfers in	-	47,768	47,768	-
Operating transfers out	-	(105,625)	(105,625)	-
Total other financing sources (uses)	-	(57,857)	(57,857)	-
Excess of revenues and other financing sources over expenditures and other uses	1,097,644	982,840	982,840	-
Fund balance at beginning of year	58,683	58,683	58,683	-
Lapsed encumbrances	-	-	-	-
Fund balance at end of year	<u>\$ 1,156,327</u>	<u>\$ 1,041,523</u>	<u>\$ 1,041,523</u>	<u>\$ -</u>

City of Columbus, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Capitol South
Budget Basis
Year ended December 31, 2009

Exhibit B-89

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 3,750	\$ 3,750	\$ 3,750	\$ -
Total revenues	<u>3,750</u>	<u>3,750</u>	<u>3,750</u>	<u>-</u>
Expenditures				
Excess of revenues over expenditures	3,750	3,750	3,750	-
Other financing sources (uses)				
Operating transfers in	-	993,051	993,051	-
Operating transfers out	(1,292,182)	(1,163,402)	(1,163,402)	-
Total other financing sources (uses)	(1,292,182)	(170,351)	(170,351)	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,288,432)	(166,601)	(166,601)	-
Fund balance (deficit) at beginning of year	(1,148,687)	(1,148,687)	(1,148,687)	-
Lapsed encumbrances	1,526,767	1,526,767	1,526,767	-
Fund balance at end of year	<u>\$ (910,352)</u>	<u>\$ 211,479</u>	<u>\$ 211,479</u>	<u>\$ -</u>

City of Columbus, Ohio

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City of Columbus, Ohio

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, generally on a cost-reimbursement basis. The title of the funds indicates the type of service provided. The Internal Service Funds are:

- **Employee Benefits**
- **Worker's Compensation**
- **Fleet Management**
- **Information Services**
- **Mail, Print, Term Contracts**
- **Construction Inspection**
- **Land Acquisition**

City of Columbus, Ohio
 Combining Statement of Net Assets
 Internal Service Funds
 December 31, 2009
 (amounts expressed in thousands)

Exhibit C-1

	<u>Employee Benefits</u>	<u>Worker's Compensation</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Mail, Print, Term Contracts</u>	<u>Construction Inspection</u>	<u>Land Acquisition</u>	<u>Total</u>
ASSETS								
Current assets:								
Cash and cash equivalents	\$ 8,380	\$ 57,438	\$ 2,290	\$ 11,086	\$ 179	\$ 46	\$ 112	\$ 79,531
Cash and investments with treasurer	-	-	4	8	-	5	-	17
Receivables (net of allowances for uncollectibles)	166	-	67	3	6	19	23	284
Due from other funds	-	-	560	-	-	-	-	560
Inventory	-	-	-	-	-	-	-	-
Total current assets	<u>8,546</u>	<u>57,438</u>	<u>2,921</u>	<u>11,097</u>	<u>185</u>	<u>70</u>	<u>135</u>	<u>80,392</u>
Noncurrent assets:								
Deferred charges and other	-	-	125	83	-	-	-	208
Capital assets:								
Land and construction in progress	-	-	473	-	-	-	-	473
Other capital assets, net of accumulated depreciation	-	-	26,942	7,214	172	-	-	34,328
Total noncurrent assets:	<u>-</u>	<u>-</u>	<u>27,540</u>	<u>7,297</u>	<u>172</u>	<u>-</u>	<u>-</u>	<u>35,009</u>
Total assets	<u>8,546</u>	<u>57,438</u>	<u>30,461</u>	<u>18,394</u>	<u>357</u>	<u>70</u>	<u>135</u>	<u>115,401</u>
LIABILITIES								
Current liabilities:								
Accounts payable	498	-	1,022	851	8	8	1	2,388
Due to other governments	-	14,489	-	-	-	-	-	14,489
Due to other funds	-	-	2,938	26	115	41	-	3,120
Accrued interest payable	-	-	47	115	-	-	-	162
Accrued wages and benefits	8,592	34,528	168	381	7	50	15	43,741
Accrued vacation and sick leave	109	-	555	893	-	-	32	1,589
Current portion of:								
Bonds payable	-	-	1,421	3,010	-	-	-	4,431
Total current liabilities	<u>9,199</u>	<u>49,017</u>	<u>6,151</u>	<u>5,276</u>	<u>130</u>	<u>99</u>	<u>48</u>	<u>69,920</u>
Noncurrent liabilities:								
Bonds payable	-	-	22,763	15,716	-	-	-	38,479
Total noncurrent liabilities:	<u>-</u>	<u>-</u>	<u>22,763</u>	<u>15,716</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,479</u>
Total liabilities	<u>9,199</u>	<u>49,017</u>	<u>28,914</u>	<u>20,992</u>	<u>130</u>	<u>99</u>	<u>48</u>	<u>108,399</u>
NET ASSETS								
Invested in capital assets	-	-	3,231	(11,512)	172	-	-	(8,109)
Unrestricted	(653)	8,421	(1,684)	8,914	55	(29)	87	15,111
Total net assets	<u>\$ (653)</u>	<u>\$ 8,421</u>	<u>\$ 1,547</u>	<u>\$ (2,598)</u>	<u>\$ 227</u>	<u>\$ (29)</u>	<u>\$ 87</u>	<u>\$ 7,002</u>

City of Columbus, Ohio
 Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
 Internal Service Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	Employee Benefits	Worker's Compensation	Fleet Management	Information Services	Mail, Print, Term Contracts	Construction Inspection	Land Acquisition	Total
OPERATING REVENUES								
Charges for service	\$ 105,287	\$ 24,550	\$ 26,661	\$ 23,031	\$ 1,414	\$ 4,184	\$ 634	\$ 185,761
Other	111	1,049	216	102	-	55	2	1,535
Total operating revenues	105,398	25,599	26,877	23,133	1,414	4,239	636	187,296
OPERATING EXPENSES								
Personal services	1,915	-	9,627	13,364	271	3,862	714	29,753
Materials and supplies	26	-	11,500	2,851	50	10	3	14,440
Contractual services	106,990	16,371	2,836	6,598	1,064	396	34	134,289
Depreciation	-	-	794	519	28	-	-	1,341
Other	-	-	9	6	-	-	-	15
Total operating expenses	108,931	16,371	24,766	23,338	1,413	4,268	751	179,838
Operating income (loss)	(3,533)	9,228	2,111	(205)	1	(29)	(115)	7,458
Nonoperating revenues (expenses)								
Interest expense	-	-	(1,069)	(647)	-	-	-	(1,716)
Other, net	-	-	110	-	-	-	-	110
Total nonoperating revenues (expenses)	(3,533)	9,228	(959)	(647)	1	(29)	(115)	(1,606)
Income before transfers								
Transfers in	-	-	-	417	-	-	-	417
Net income (loss)	(3,533)	9,228	1,152	(435)	1	(29)	(115)	6,269
Total net assets at beginning of year	2,880	(807)	395	(2,163)	226	-	202	733
Total net assets at end of year	\$ (653)	\$ 8,421	\$ 1,547	\$ (2,598)	\$ 227	\$ (29)	\$ 87	\$ 7,002

City of Columbus, Ohio
 Combining Statement of Cash Flows
 Internal Service Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Worker's Compensation</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Mail, Print, Term Contracts</u>	<u>Construction Inspection</u>	<u>Land Acquisition</u>	<u>Total</u>
OPERATING ACTIVITIES:								
Quasi external operating receipts	\$ 105,178	\$ 24,550	\$ 27,873	\$ 23,058	\$ 1,523	\$ 4,165	\$ 686	\$ 187,033
Cash paid to employees	(1,893)	-	(9,624)	(13,234)	(269)	(3,777)	(692)	(29,489)
Cash paid to suppliers	(106,477)	(21,720)	(14,472)	(9,760)	(1,101)	(386)	(39)	(153,955)
Other receipts	107	1,049	296	125	-	44	1	1,622
Net cash provided (used) by operating activities	<u>(3,085)</u>	<u>3,879</u>	<u>4,073</u>	<u>189</u>	<u>153</u>	<u>46</u>	<u>(44)</u>	<u>5,211</u>
NONCAPITAL FINANCING ACTIVITIES								
Transfers in	-	-	-	417	-	-	-	417
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>417</u>
CAPITAL FINANCING ACTIVITIES:								
Purchases of property, plant, and equipment	-	-	(75)	(637)	-	-	-	(712)
Proceeds from issuance of bonds and notes	-	-	-	6,410	-	-	-	6,410
Refunding bonds issued	-	-	60	-	-	-	-	60
Principal payments on bonds and notes	-	-	(1,490)	(3,355)	-	-	-	(4,845)
Interest paid on bonds and notes	-	-	(1,063)	(672)	-	-	-	(1,735)
Net cash provided (used) by capital financing activities	<u>-</u>	<u>-</u>	<u>(2,568)</u>	<u>1,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(822)</u>
Increase (decrease) in cash and cash equivalents	(3,085)	3,879	1,505	2,352	153	46	(44)	4,806
Cash and cash equivalents at beginning of year	<u>11,465</u>	<u>53,559</u>	<u>785</u>	<u>8,734</u>	<u>26</u>	<u>-</u>	<u>156</u>	<u>74,725</u>
Cash and cash equivalents at end of year	<u>\$ 8,380</u>	<u>\$ 57,438</u>	<u>\$ 2,290</u>	<u>\$ 11,086</u>	<u>\$ 179</u>	<u>\$ 46</u>	<u>\$ 112</u>	<u>\$ 79,531</u>

(continued)

City of Columbus, Ohio
 Combining Statement of Cash Flows
 Internal Service Funds
 For the Year Ended December 31, 2009
 (amounts expressed in thousands)

	<u>Employee Benefits</u>	<u>Worker's Compensation</u>	<u>Fleet Management</u>	<u>Information Services</u>	<u>Mail, Print, Term Contracts</u>	<u>Construction Inspection</u>	<u>Land Acquisition</u>	<u>Total</u>
\$	(3,533)	\$ 9,228	\$ 2,111	\$ (205)	\$ 1	\$ (29)	\$ (115)	\$ 7,458
	-	-	794	519	28	-	-	1,341
	-	-	6	(107)	-	-	-	(101)
	-	-	(4)	(1)	-	(5)	-	(10)
	(109)	-	(62)	13	(6)	(19)	51	(132)
	-	-	87	-	-	-	-	87
	(17)	-	(123)	(166)	13	8	(1)	(286)
	-	(837)	-	-	-	-	-	(837)
	-	-	1,273	25	115	41	-	1,454
	562	(4,512)	22	78	2	50	1	(3,797)
	12	-	(31)	33	-	-	20	34
\$	<u>(3,085)</u>	<u>\$ 3,879</u>	<u>\$ 4,073</u>	<u>\$ 189</u>	<u>\$ 153</u>	<u>\$ 46</u>	<u>\$ (44)</u>	<u>\$ 5,211</u>

Reconciliation of operating income to net cash provided (used) by operating activities:

Operating income (loss)
 Depreciation
 Amortization, net
 Decrease (increase) in operating assets and increase (decrease) in operating liabilities:
 Receivables
 Due from other funds
 Inventory
 Accounts payable -- net of items affecting property, plant and equipment
 Due to other governments
 Due to other funds
 Accrued wages and benefits
 Accrued vacation and sick leave

Net cash provided (used) by operating activities

City of Columbus, Ohio

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City of Columbus, Ohio

Fiduciary Funds - Agency Funds

Agency funds - used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds. Assets held for other funds or governments include payroll taxes and other employee withholdings and income taxes and utility charges collected by the City on behalf of other governments. Their titles are descriptive of their nature. They are:

- Payroll Deposit
- Garnishments
- Unclaimed money
- Short North SID Deposit
- Capital Crossroads SID
- Morse Road SID
- Discovery District SID
- Health Deposit
- Construction Insp. Deposit
- City Auditor's Deposit
- City Attorney's Deposit
- Safety Agency Deposit
- Police Property Room Deposit
- BCI Background Checks
- Suburb Utility Surcharges
- JEDD – N. Pickaway County
- Suburb Income Tax
- City Treasurer's Deposit
- Recreation Deposit
- Development Deposit
- Convention Facility Tax
- Service Department Deposit

City of Columbus, Ohio
Statement of Changes in Assets and Liabilities
Agency Funds—Individual Fund Grouping
For the Year Ended December 31, 2009
(amounts expressed in thousands)

	Assets			Liabilities		
	Balance January 1, 2009	Additions	Deletions	Balance January 1, 2009	Additions	Deletions
Payroll deposit						
Cash and investments with treasurer	\$ 22,073	285,860	286,332	\$ 22,073	285,860	286,332
Garnishments						
Cash and investments with treasurer	\$ -	18	18	\$ -	18	18
Unclaimed money						
Cash and investments with treasurer	\$ 759	230	291	\$ 759	230	291
Short North SID deposit						
Cash and investments with treasurer	\$ -	83	83	\$ -	83	83
Capital Crossroads SID						
Cash and investments with treasurer	\$ -	1,565	1,565	\$ -	1,565	1,565
Morse Road SID						
Cash and investments with treasurer	\$ -	131	131	\$ -	131	131
Discovery District SID						
Cash and investments with treasurer	\$ -	432	432	\$ -	432	432
Health deposit						
Cash and investments with treasurer	\$ 805	1,144	1,107	\$ 805	1,144	1,107
Construction Insp. deposit						
Cash and investments with treasurer	\$ 5,313	2,149	3,516	\$ 5,313	2,149	3,516
City auditor's deposit						
Cash and investments with treasurer	\$ 10	-	-	\$ 10	-	-
City attorney's deposit						
Cash and investments with treasurer	\$ 25	-	-	\$ 25	-	-
Safety agency deposit						
Cash and investments with treasurer	\$ 6	261	262	\$ 6	261	262
Police property room deposit						
Cash and investments with treasurer	\$ 2,781	515	1,122	\$ 2,781	515	1,122
BCI background checks						
Cash and investments with treasurer	\$ 19	193	196	\$ 19	193	196
Suburb utility surcharges						
Cash and investments with treasurer	\$ 410	5,721	5,789	\$ 410	5,721	5,789
JEDD - Northern Pickaway County						
Cash and investments with treasurer	\$ -	44	-	\$ -	44	-
Suburb income tax						
Cash and investments with treasurer	\$ 1,312	17,378	17,203	\$ 1,314	17,378	17,203
Receivables	2	-	-	2	-	-
Total Suburb income tax	\$ 1,314	17,378	17,203	\$ 1,314	17,378	17,203
City treasurer's deposit						
Cash and investments with treasurer	\$ 24	426	424	\$ 24	426	424
Recreation deposit						
Cash and investments with treasurer	\$ 38	84	94	\$ 38	84	94
Development deposit						
Cash and investments with treasurer	\$ 1,650	848	958	\$ 1,650	848	958
Convention facility tax						
Cash and investments with treasurer	\$ 1,174	13,863	14,064	\$ 1,174	13,863	14,064
Service department deposit						
Cash and investments with treasurer	\$ 1,510	572	551	\$ 1,510	572	551
Total Agency Funds	\$ 37,909	331,517	334,138	\$ 37,911	331,517	334,138
Cash and investments with treasurer	2	-	-	2	-	-
Receivables	-	-	-	-	-	-
Total Agency Funds	\$ 37,911	331,517	334,138	\$ 37,911	331,517	334,138

STATISTICAL SECTION

City of Columbus, Ohio

Statistical Section

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. These tables are presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section*.

Contents

Tables

Financial Trends

1 – 7

These schedules contain trend information to help understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

8 – 14

These schedules contain information to help assess the City's most significant local revenue sources.

Debt Capacity

15 – 21 and 41

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

22 – 36

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

37 – 40

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB 34 in 2001; schedules presenting government-wide information include information beginning in that year.

City of Columbus, Ohio

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Table 1

City of Columbus, Ohio
 Net Assets by Component, Last Nine Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities									
Invested in capital assets, net of related debt	\$ 423,395	462,232	588,676	686,418	735,992	798,424	890,192	923,560	949,656
Restricted	357,872	367,405	298,983	276,223	245,591	241,433	233,837	203,516	242,585
Unrestricted	169,438	79,389	69,227	105,274	154,044	160,865	121,636	74,292	32,097
Total governmental activities net assets	<u>950,705</u>	<u>909,026</u>	<u>956,886</u>	<u>1,067,915</u>	<u>1,135,627</u>	<u>1,200,722</u>	<u>1,245,665</u>	<u>1,201,368</u>	<u>1,224,338</u>
Business-type activities									
Invested in capital assets, net of related debt	399,310	431,210	528,665	623,255	644,598	690,593	747,677	836,035	810,936
Restricted	70,059	106,656	61,587	1,755	2,176	2,143	579	1,911	2,756
Unrestricted	148,495	172,149	138,434	143,641	163,206	167,598	197,056	190,555	276,688
Total business-type activities net assets	<u>617,864</u>	<u>710,015</u>	<u>728,686</u>	<u>768,651</u>	<u>809,980</u>	<u>860,334</u>	<u>945,312</u>	<u>1,028,501</u>	<u>1,090,380</u>
Primary government									
Invested in capital assets, net of related debt	822,705	893,442	1,117,341	1,309,673	1,380,590	1,489,017	1,637,869	1,759,595	1,760,592
Restricted	427,931	474,061	360,570	277,978	247,767	243,576	234,416	205,427	245,341
Unrestricted	317,933	251,538	207,661	248,915	317,250	328,463	318,692	264,847	308,785
Total primary government net assets	<u>\$ 1,568,569</u>	<u>1,619,041</u>	<u>1,685,572</u>	<u>1,836,566</u>	<u>1,945,607</u>	<u>2,061,056</u>	<u>2,190,977</u>	<u>2,229,869</u>	<u>2,314,718</u>

City of Columbus, Ohio
Changes in Net Assets, Last Nine Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenses									
Governmental activities:									
General government	\$ 84,303	88,323	84,083	84,398	84,922	102,518	109,698	121,522	111,804
Public service	121,465	127,055	124,418	136,953	142,509	139,182	144,046	158,841	138,954
Public safety	349,526	363,271	371,649	401,917	412,309	433,520	449,574	496,838	462,805
Development	61,798	55,971	53,206	60,348	57,956	56,139	66,727	74,913	67,540
Health	37,392	38,690	37,229	37,191	38,490	43,989	45,599	45,528	40,295
Recreation and parks	73,442	77,834	76,780	85,012	90,456	95,760	101,823	108,159	110,689
Public utilities	12,965	-	-	-	-	-	-	-	-
Interest on long-term debt	42,497	37,845	38,036	33,660	37,153	41,300	43,109	43,352	39,029
Total governmental activities expenses	<u>783,388</u>	<u>788,989</u>	<u>785,401</u>	<u>839,479</u>	<u>863,795</u>	<u>912,408</u>	<u>960,576</u>	<u>1,049,153</u>	<u>971,116</u>
Business-type activities:									
Water	91,741	91,910	91,796	96,381	100,851	107,786	111,166	126,142	125,959
Sanitary Sewer	106,243	107,459	114,522	114,721	127,209	134,600	146,649	176,178	181,839
Storm Sewer	-	18,321	18,606	22,172	24,135	27,661	35,993	37,741	29,663
Electricity	53,929	54,181	54,872	56,276	60,873	59,965	76,895	78,167	82,102
Garages	-	-	-	-	-	-	-	23	929
Total business-type activities expenses	<u>251,913</u>	<u>271,871</u>	<u>279,796</u>	<u>289,550</u>	<u>313,068</u>	<u>330,012</u>	<u>370,703</u>	<u>418,251</u>	<u>420,492</u>
Total primary government expenses	<u>\$ 1,035,301</u>	<u>1,060,860</u>	<u>1,065,197</u>	<u>1,129,029</u>	<u>1,176,863</u>	<u>1,242,420</u>	<u>1,331,279</u>	<u>1,467,404</u>	<u>1,391,608</u>
Program Revenue									
Governmental activities:									
Charges for services:									
General government	\$ 45,710	53,865	54,586	54,857	59,856	62,430	60,339	56,438	55,077
Public service	18,265	15,623	13,855	15,462	16,544	18,472	25,557	37,112	28,605
Public safety	5,858	6,529	11,975	24,584	18,928	19,739	23,127	15,075	23,555
Development	10,681	15,099	16,190	17,310	16,746	13,866	15,373	18,688	15,165
Health	7,562	7,895	8,044	5,879	5,424	5,830	6,413	6,443	5,808
Recreation and parks	8,014	9,437	10,350	11,847	11,488	12,095	12,872	12,883	11,234
Public utilities	17,699	-	-	-	-	-	-	-	-
Operating grants and contributions	92,906	101,767	104,892	123,855	126,729	132,699	130,663	138,630	145,455
Capital grants and contributions	40,171	32,539	43,837	48,920	49,693	41,567	49,077	45,371	46,389
Total governmental activities program revenue	<u>246,866</u>	<u>242,754</u>	<u>263,729</u>	<u>302,714</u>	<u>305,408</u>	<u>306,698</u>	<u>323,421</u>	<u>330,640</u>	<u>331,288</u>
Business-type activities:									
Charges for services:									
Water	95,427	96,492	93,305	104,929	112,239	107,653	116,495	138,404	142,010
Sanitary Sewer	115,007	119,996	115,386	130,296	141,331	160,757	193,804	209,711	210,760
Storm Sewer	-	20,403	20,878	24,271	24,677	26,631	28,996	31,073	33,113
Electricity	51,677	54,752	56,723	58,633	61,909	64,274	82,680	80,852	80,724
Garages	-	-	-	-	-	-	-	-	14
Capital grants and contributions	502	411	299	1,599	923	249	845	735	1,275
Total business-type activities program revenue	<u>262,613</u>	<u>292,054</u>	<u>286,591</u>	<u>319,728</u>	<u>341,079</u>	<u>359,564</u>	<u>422,820</u>	<u>460,775</u>	<u>467,896</u>
Total primary government revenue	<u>\$ 509,479</u>	<u>534,808</u>	<u>550,320</u>	<u>622,442</u>	<u>646,487</u>	<u>666,262</u>	<u>746,241</u>	<u>791,415</u>	<u>799,184</u>

City of Columbus, Ohio
Fund Balances, Governmental Funds
(modified accrual basis of accounting)
(amounts expressed in thousands)
Last Ten Fiscal Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Fund										
Committed	\$ 23,263	17,511	13,062	11,297	10,612	10,902	14,227	11,449	10,410	10,679
Assigned	9,886	10,552	11,302	12,052	12,802	16,202	19,246	18,985	1,551	3,187
Unassigned	78,764	67,302	34,494	29,781	77,115	84,717	85,323	77,529	52,599	37,764
Total general fund	<u>111,913</u>	<u>95,365</u>	<u>58,858</u>	<u>53,130</u>	<u>100,529</u>	<u>111,821</u>	<u>118,796</u>	<u>107,963</u>	<u>64,560</u>	<u>51,630</u>
General Bond Retirement Fund										
Restricted	1,692	1,646	1,468	1,326	1,162	1,000	859	773	597	330
Total general bond retirement fund	<u>1,692</u>	<u>1,646</u>	<u>1,468</u>	<u>1,326</u>	<u>1,162</u>	<u>1,000</u>	<u>859</u>	<u>773</u>	<u>597</u>	<u>330</u>
Special Income Tax Fund										
Committed	124,700	141,288	151,800	151,249	172,206	180,901	174,609	164,543	143,084	126,139
Total special income tax fund	<u>124,700</u>	<u>141,288</u>	<u>151,800</u>	<u>151,249</u>	<u>172,206</u>	<u>180,901</u>	<u>174,609</u>	<u>164,543</u>	<u>143,084</u>	<u>126,139</u>
Other Governmental Funds										
Restricted	249,196	164,149	173,310	104,830	208,225	239,927	258,558	288,663	151,578	134,879
Committed	37,115	42,114	33,240	33,247	31,924	35,573	37,034	40,810	37,398	34,566
Unassigned	(1,935)	(3,367)	(6,444)	(4,767)	(5,255)	(5,075)	(6,248)	(5,627)	(6,689)	(9,428)
Total other governmental funds	<u>284,376</u>	<u>202,896</u>	<u>200,106</u>	<u>133,310</u>	<u>234,894</u>	<u>270,425</u>	<u>289,344</u>	<u>323,846</u>	<u>182,287</u>	<u>160,017</u>
Fund balances - reclassified	2,580	-	-	-	-	-	-	-	-	-
Total Fund Balances, Governmental Funds	\$ <u>525,261</u>	<u>441,195</u>	<u>412,232</u>	<u>339,015</u>	<u>508,791</u>	<u>564,147</u>	<u>583,608</u>	<u>597,125</u>	<u>390,528</u>	<u>338,116</u>

City of Columbus, Ohio
 Changes in Fund Balances, Governmental Funds
 (modified accrual basis of accounting)
 (amounts expressed in thousands)
 Last Ten Fiscal Years

Table 4

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
REVENUES										
Income taxes	\$ 420,812	434,986	435,567	438,993	458,819	474,251	500,423	522,384	515,739	527,170
Property taxes	39,048	40,881	41,520	45,660	45,891	46,788	52,643	51,852	52,515	52,379
Grants and subsidies	56,366	77,080	81,392	86,992	110,909	109,689	104,167	95,518	119,951	129,191
Investment income	36,242	29,379	14,195	8,196	7,288	16,878	30,904	34,196	21,204	4,902
Special assessments	179	100	99	95	64	2	11	-	-	-
Licenses and permits	18,229	20,133	23,567	25,209	25,020	26,311	24,573	26,487	27,518	27,653
Shared revenues	86,455	85,374	79,634	81,474	83,338	88,433	91,989	90,286	93,829	79,736
Charges for services	62,201	73,196	57,053	60,938	65,909	69,202	73,272	82,308	92,472	83,219
Fines and forfeits	15,196	15,975	19,108	21,717	22,382	25,551	25,889	28,029	28,579	29,228
Miscellaneous	47,307	44,473	42,064	50,922	108,557	62,569	51,802	52,944	65,831	63,605
Total revenues	782,035	821,577	794,199	820,196	928,177	919,674	955,673	984,004	1,017,638	997,083
EXPENDITURES										
Current:										
General government	72,610	81,858	85,963	82,107	81,532	84,571	97,640	105,466	116,315	106,909
Public service	81,400	95,894	90,588	90,279	95,825	100,744	97,038	101,363	107,643	87,939
Public safety	322,963	342,649	355,237	363,100	385,727	403,380	421,446	436,945	476,365	449,520
Development	42,357	52,421	54,068	52,077	58,165	57,474	53,858	64,481	71,253	66,773
Health	36,712	37,529	38,678	37,106	36,640	38,780	43,654	45,418	44,783	39,621
Recreation and parks	62,501	68,662	71,696	71,290	77,450	83,511	87,248	93,952	99,291	102,671
Public utilities	12,963	11,100	-	-	-	-	-	-	-	-
Capital outlay	123,620	118,733	113,954	97,197	127,841	133,073	118,389	127,650	183,336	119,862
Debt service:										
Principal retirement and payment of obligation under capitalized lease	60,388	64,772	70,984	120,463	80,919	80,149	85,886	94,263	90,112	90,149
Interest and fiscal charges	38,929	42,466	37,866	40,159	34,486	40,186	42,985	43,754	44,060	41,640
Total expenditures	854,443	916,084	919,034	953,778	978,585	1,021,868	1,048,144	1,113,292	1,233,158	1,105,084
Excess(deficiency) of revenues over expenditures	(72,408)	(94,507)	(124,835)	(133,582)	(50,408)	(102,194)	(92,471)	(129,288)	(215,520)	(108,001)
OTHER FINANCING SOURCES (USES)										
Transfers in	86,024	91,229	85,832	159,526	125,568	93,052	99,480	117,974	108,819	106,427
Transfers out	(91,535)	(93,229)	(123,589)	(146,862)	(127,980)	(95,478)	(99,860)	(124,770)	(107,181)	(106,828)
Proceeds from bonds and long-term notes	137,892	12,441	133,629	43,422	210,208	135,235	106,023	141,294	7,227	63,328
Refunding bonds issued	-	-	-	-	38,460	186,904	-	-	-	3,468
Payment to refunded bond escrow agent	-	-	-	-	(32,470)	(205,200)	-	-	-	-
Redemption of refunded bonds	-	-	-	-	(8,940)	-	-	-	-	(11,750)
Premium on bond issuance	-	-	-	4,279	17,443	27,570	6,289	8,307	58	944
Refunding notes issued	-	-	-	-	-	-	-	-	1,900	-
Redemption of refunded notes	-	-	-	-	-	-	-	-	(1,900)	-
Capital lease	-	-	-	-	2,000	-	-	-	-	-
Total other financing sources (uses)	132,381	10,441	95,872	60,365	224,289	142,083	111,932	142,805	8,923	55,589
Net change in fund balance	59,973	(84,066)	(28,963)	(73,217)	173,881	39,889	19,461	13,517	(206,597)	(52,412)
Fund balances—beginning of year	462,708	525,261	441,195	412,232	339,015	508,791	564,147	583,608	597,125	390,528
Fund balances—reclassified/restated	2,580	-	-	-	(4,105)	15,467	-	-	-	-
Fund balances—end of year	\$ 525,261	441,195	412,232	339,015	508,791	564,147	583,608	597,125	390,528	338,116
Debt service as a percentage of noncapital expenditures	N.A.	15.54%	15.63%	23.08%	15.69%	15.66%	16.09%	16.28%	14.65%	15.44%

City of Columbus, Ohio
 Changes in Fund Balance, General Fund
 (modified accrual basis of accounting)
 (amounts expressed in thousands)
 Last Ten Fiscal Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues										
Income taxes	\$ 315,610	326,259	326,612	329,077	343,982	355,592	375,145	391,575	386,596	395,262
Property taxes	39,049	40,881	41,520	45,660	45,891	46,788	52,643	51,852	52,515	52,379
Investment earnings	32,745	27,060	13,260	7,783	6,754	15,937	28,268	32,067	20,070	4,396
Licenses and permits	10,700	11,538	1,150	957	2,090	1,865	8,660	8,379	9,216	9,607
Shared revenues	61,982	61,932	56,679	57,170	55,924	57,466	57,872	53,025	58,223	48,877
Charges for services	27,099	26,758	27,794	33,961	37,632	40,018	42,816	46,359	54,478	54,500
Fines and forfeits	12,591	12,924	15,522	17,091	17,751	20,545	20,671	21,311	21,403	22,095
Miscellaneous	11,234	5,651	8,575	5,445	71,055	22,691	13,642	12,443	18,901	11,282
Total revenues	<u>511,010</u>	<u>513,003</u>	<u>491,112</u>	<u>497,144</u>	<u>581,079</u>	<u>560,902</u>	<u>599,717</u>	<u>617,011</u>	<u>621,402</u>	<u>598,398</u>
Expenditures										
General government	58,116	65,781	67,059	61,776	59,769	65,618	79,578	85,454	95,450	89,147
Public service	49,003	54,860	51,411	47,816	46,393	46,808	42,828	43,550	42,571	35,846
Public safety	319,831	339,129	352,147	360,893	379,067	397,184	418,768	434,827	472,800	444,922
Development	27,165	29,800	20,486	16,497	15,600	18,650	20,166	24,957	22,991	18,720
Health	-	-	163	267	-	-	-	-	127	-
Recreation and parks	-	-	420	501	-	-	-	-	160	-
Capital outlay	7,552	3,181	2,958	1,273	2,516	2,772	6,259	11,245	7,995	1,565
Total expenditures	<u>461,667</u>	<u>492,751</u>	<u>494,644</u>	<u>489,023</u>	<u>503,345</u>	<u>531,032</u>	<u>567,599</u>	<u>600,033</u>	<u>642,094</u>	<u>590,200</u>
Excess (deficiency) of revenues over expenditures	<u>49,343</u>	<u>20,252</u>	<u>(3,532)</u>	<u>8,121</u>	<u>77,734</u>	<u>29,870</u>	<u>32,118</u>	<u>16,978</u>	<u>(20,692)</u>	<u>8,198</u>
Other financing sources (uses)										
Transfers in (out)	-	-	-	14,157	-	-	-	-	-	-
Cash returned from over funded employee benefits fund	11,343	15,701	13,659	13,450	11,318	11,953	13,801	12,989	12,927	15,264
Tipping fees	1,270	-	651	-	1,731	-	1,214	1,357	-	-
Helicopters	-	-	112	73	6	1	5,701	6,975	12,500	913
Other	(20,560)	(19,499)	(17,420)	(16,204)	(17,004)	(18,328)	(20,152)	(20,740)	(20,421)	(15,865)
Health	(29,586)	(29,760)	(27,167)	(25,122)	(22,352)	(24,685)	(25,539)	(28,166)	(27,003)	(21,175)
Recreation and parks	(4,109)	(3,242)	(2,810)	(203)	(320)	(470)	(168)	(226)	(714)	(265)
Other	(41,642)	(36,800)	(32,975)	(13,849)	(26,621)	(31,529)	(25,143)	(27,811)	(22,711)	(21,128)
Total other financing sources (uses)										
Excess (deficiency) of revenues over expenditures	7,701	(16,548)	(36,507)	(5,728)	51,113	(1,659)	6,975	(10,833)	(43,403)	(12,930)
Fund balance at beginning of year	104,212	111,913	95,365	58,858	53,130	100,529	111,821	118,796	107,963	64,560
Restatement of prior year's fund balance	-	-	-	-	(3,714)	12,951	-	-	-	-
Fund balance at end of year	<u>\$ 111,913</u>	<u>95,365</u>	<u>58,858</u>	<u>53,130</u>	<u>100,529</u>	<u>111,821</u>	<u>118,796</u>	<u>107,963</u>	<u>64,560</u>	<u>51,630</u>

City of Columbus, Ohio
 General Fund Revenue and Expenditure Categories Expressed as Percentages of Total Revenue and Expenditures
 (modified accrual basis of accounting)
 2000-2009

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
% to	% to	% to	% to	% to	% to	% to	% to	% to	% to	% to
Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Revenues										
Income taxes	61.8	63.6	66.5	66.2	59.2	63.4	62.7	63.4	62.2	66.0
Property taxes	7.6	8.0	8.5	9.2	7.9	8.3	8.8	8.4	8.5	8.8
Investment earnings	6.4	5.3	2.7	1.6	1.1	2.8	4.7	5.2	3.2	0.7
Licenses and permits	2.1	2.2	0.2	0.2	0.4	0.5	1.4	1.4	1.5	1.6
Shared revenues	12.1	12.1	11.5	11.5	9.6	10.2	9.6	8.6	9.4	8.2
Charges for services	5.3	5.2	5.7	6.8	6.5	7.1	7.1	7.5	8.8	9.1
Fines and forfeits	2.5	2.5	3.2	3.4	3.1	3.7	3.4	3.4	3.4	3.7
Miscellaneous	2.2	1.1	1.7	1.1	12.2	4.0	2.3	2.1	3.0	1.9
Total revenues	100.0									
Expenditures										
General government	11.3	12.0	12.4	11.6	11.0	11.4	13.0	13.2	13.8	14.2
Public service	9.5	10.0	9.5	9.0	8.5	8.1	7.0	6.7	6.2	5.7
Public safety	62.0	62.2	65.0	68.0	69.8	69.1	68.2	67.0	68.5	71.0
Development	5.3	5.5	3.8	3.1	3.1	3.2	3.3	3.8	3.3	3.0
Health	-	-	-	-	-	-	-	-	-	-
Recreation and parks	-	-	-	-	-	-	-	-	-	-
Capital outlay	1.4	0.6	0.6	0.5	0.4	0.5	1.0	1.7	1.2	0.2
Total expenditures	89.5	90.3	91.3	92.2	92.8	92.3	92.5	92.4	93.0	94.1
Transfers out										
Health	4.0	3.6	3.2	3.1	3.1	3.2	3.3	3.2	3.0	2.5
Recreation and parks	5.7	5.5	5.0	4.7	4.1	4.3	4.2	4.3	3.9	3.4
Other	0.8	0.6	0.5	-	-	0.2	-	0.1	0.1	-
Total transfers out	10.5	9.7	8.7	7.8	7.2	7.2	7.5	7.6	7.0	5.9
Total expenditures including transfers out	100.0									

City of Columbus, Ohio
Enterprise Funds Summary Data
2000-2009

Table 7

(dollar amounts expressed in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Water										
Assets										
Net assets	\$ 433,298	447,038	471,463	450,598	473,784	514,723	528,696	600,095	602,587	680,672
Operating revenue	147,990	156,901	165,087	169,843	182,168	197,643	205,040	219,387	240,234	260,469
Operating expense	93,803	96,488	97,650	94,167	106,494	113,814	109,383	118,471	140,927	145,792
Operating income	(72,781)	(78,679)	(80,109)	(79,673)	(83,392)	(88,928)	(93,963)	(96,591)	(110,737)	(113,280)
Nonoperating :	21,022	17,809	17,541	14,494	23,102	24,886	15,420	21,880	30,190	32,512
Investment income	2,106	4,018	2,323	1,075	1,038	2,660	5,687	6,942	5,771	1,239
Interest expense	(14,363)	(12,451)	(11,742)	(12,113)	(12,343)	(12,074)	(13,726)	(14,634)	(15,398)	(13,060)
Other, net	69	(465)	64	74	528	3	16	83	13	116
Transfers in	-	-	-	1,226	-	-	-	76	744	66
Transfers out	-	-	-	-	-	-	-	-	(473)	(638)
Changes in net asset/net income	8,834	8,911	8,186	4,756	12,325	15,475	7,397	14,347	20,847	20,235
Number of employees	547	544	539	550	537	538	456	465	577	563
Pumpage (millions of gallons):										
Minimum day	119	109	111	110	116	119	113	116	118	108
Maximum day	184	203	216	189	191	209	186	202	195	179
Average day	139	143	146	141	142	148	140	151	145	141
Total year's pumpage	51,037	52,038	53,298	51,393	51,829	54,070	51,257	55,081	53,096	51,469
Sanitary Sewer										
Assets										
Net assets	\$ 931,126	999,402	1,056,581	1,087,192	1,163,991	1,281,756	1,519,619	1,651,883	2,151,104	2,254,959
Operating revenue	431,509	444,199	462,967	467,670	487,009	504,912	538,920	595,008	654,184	690,463
Operating expense	116,570	115,652	121,904	116,827	132,729	143,585	163,072	196,372	213,196	213,989
Operating income	(79,224)	(85,328)	(87,874)	(91,932)	(96,662)	(104,533)	(113,172)	(121,979)	(125,690)	(130,575)
Nonoperating :	37,346	30,324	34,030	24,895	36,067	39,052	49,900	74,393	87,506	83,414
Investment income	4,488	3,585	3,409	1,222	681	1,621	5,606	6,251	22,284	3,538
Interest expense	(23,145)	(20,757)	(19,598)	(18,189)	(17,524)	(22,733)	(21,529)	(24,752)	(50,626)	(51,551)
Other, net	-	(462)	482	(4,416)	108	28	31	125	28	798
Transfers in	-	-	445	1,191	7	-	-	71	364	80
Transfers out	-	-	-	-	-	(65)	-	-	(380)	-
Changes in net asset/net income	18,689	12,690	18,768	4,703	19,339	17,903	34,008	56,088	59,176	36,279
Number of employees	571	544	497	510	500	496	581	576	536	533
Treatment data (millions of gallons per day):										
Minimum day - Jackson Pike	2	54.5	27.2	42.5	30.3	39.7	24.6	58.4	40.0	20.4
Minimum day - Southerly	2	59.4	52.2	61.2	58.6	48.6	57.7	46.0	57.6	60.8
Maximum day - Jackson Pike	2	109.9	101.0	109.2	108.0	111.8	107.5	111.0	110.8	68.3
Maximum day - Southerly	2	149.0	177.8	214.0	220.5	217.9	211.4	220.4	241.9	171.0
Average day - Jackson Pike	2	70.0	71.2	81.2	82.9	79.5	76.9	84.6	67.3	52.9
Average day - Southerly	2	90.2	90.5	102.5	104.2	96.4	96.6	91.4	107.4	91.3
Maximum capacity	2	290.0	310.0	310.0	310.0	310.0	310.0	310.0	345.0	345.0

Storm Sewer												
Assets	1	1	106,095	107,365	144,737	194,606	204,435	192,965	179,636	186,938		
Net assets	1	1	33,341	39,290	44,582	49,431	51,926	50,987	48,210	52,793		
Operating revenue	1	1	21,218	20,943	24,537	25,014	27,249	29,556	31,648	33,650		
Operating expense	1	1	(14,903)	(15,234)	(18,261)	(19,780)	(21,144)	(29,259)	(31,412)	(23,894)		
Operating income	1	1	6,315	5,709	6,276	5,234	6,105	297	236	9,756		
Nonoperating :												
Investment income	1	1	330	635	473	1,646	4,025	3,371	1,407	369		
Interest expense	1	1	(3,395)	(3,409)	(3,866)	(4,363)	(6,506)	(6,739)	(6,265)	(5,774)		
Other, net	1	1	-	-	2	2	-	-	3	413		
Transfers in	1	1	30,091	3,014	2,407	2,330	2,418	2,132	1,889	1,636		
Transfers out	1	1	-	-	-	-	(3,547)	-	(47)	(1,817)		
Changes in net asset/net income	1	1	33,341	5,949	5,292	4,849	2,495	(939)	(2,777)	4,583		
Number of employees	1	1	34	34	34	42	103	104	23	33		
Electricity												
Assets	99,943	86,818	84,662	85,106	102,047	104,114	109,810	122,374	122,219	120,916		
Net assets	13,027	14,020	45,935	49,093	53,468	56,326	62,783	74,417	80,201	80,750		
Operating revenue	50,590	52,560	56,168	57,608	60,778	63,350	65,526	84,625	82,969	81,960		
Operating expense	(44,122)	(50,758)	(53,176)	(53,616)	(54,756)	(59,173)	(58,178)	(75,131)	(76,493)	(80,782)		
Operating income (loss)	6,468	1,802	2,992	3,992	6,022	4,177	7,348	9,494	6,476	1,178		
Nonoperating :												
Investment income	950	421	331	43	148	324	471	788	627	97		
Interest expense	(3,840)	(3,138)	(1,015)	(1,260)	(1,380)	(1,728)	(1,791)	(1,782)	(1,684)	(1,403)		
Other, net	-	(92)	7	2	(413)	(40)	14	2,795	6	20		
Transfers in	5,511	2,000	29,600	381	100	125	448	339	435	657		
Transfers out	-	-	-	-	(102)	-	(33)	-	(76)	-		
Changes in net asset/net income	9,089	993	31,915	3,158	4,375	2,858	6,457	11,634	5,784	549		
Number of employees	123	115	126	126	124	129	92	93	101	96		
Garages												
Assets	3	3	3	3	3	3	3	3,684	25,128	33,313		
Net assets	3	3	3	3	3	3	3	3,684	3,766	3,243		
Operating revenue	3	3	3	3	3	3	3	-	12	302		
Operating expense	3	3	3	3	3	3	3	-	(2)	(417)		
Operating income	3	3	3	3	3	3	3	-	10	(115)		
Nonoperating :												
Investment income	3	3	3	3	3	3	3	96	93	104		
Interest expense	3	3	3	3	3	3	3	-	(21)	(512)		
Other, net	3	3	3	3	3	3	3	464	-	-		
Transfers in	3	3	3	3	3	3	3	3,124	-	-		
Transfers out	3	3	3	3	3	3	3	-	-	-		
Changes in net asset/net income	3	3	3	3	3	3	3	3,684	82	(523)		

¹ Prior to 2002, the City's storm sewer financial activity was accounted for in a governmental type special revenue fund.

² Indicates that information is not available

³ Prior to 2007, the City's garage fund did not exist.

Income Tax Revenue by Payer Type

Net of Refunds
Budget (Cash) Basis
 Last Ten Fiscal Years
 (in thousands, except %)

Year	Non-		Total		Business		Total
	Withholding	% of total	withholding	% of total	Accounts	% of total	
2000	\$ 366,956	86.5%	\$ 14,848	3.5%	\$ 381,804	90.0%	\$ 424,227
2001	377,933	86.1%	15,802	3.6%	393,735	89.7%	438,947
2002	383,832	87.7%	16,631	3.8%	400,463	91.5%	437,665
2003	386,554	88.0%	17,571	4.0%	404,125	92.0%	439,266
2004	393,187	86.6%	18,161	4.0%	411,348	90.6%	454,026
2005	405,807	86.2%	17,419	3.7%	423,226	89.9%	470,774
2006	426,742	85.0%	18,576	3.7%	445,318	88.7%	502,049
2007	444,619	85.2%	19,309	3.7%	463,928	88.9%	521,853
2008	450,061	86.7%	19,206	3.7%	469,267	90.4%	519,101
2009	450,342	87.5%	19,558	3.8%	469,900	91.3%	514,677

Note: In 2007, allocations in above table were restated retroactively to reflect actual allocation net of refunds. Prior years' reports reflected allocation based on gross collections before refunds.

Income Tax Revenue Fund Distribution and Government-wide

Net of Refunds
 Last Ten Fiscal Years
 (in thousands, except %)

Year	Budget (Cash) Basis				GAAP (Modified Accrual) Basis				Full Accrual	
	Debt Service		Other		Debt Service		Other		Governmental	
	Funds	% Increase (Decrease)	Funds	% Increase (Decrease)	Funds	% Increase (Decrease)	Funds	% Increase (Decrease)	Activities	% Increase (Decrease)
2000	\$ 318,170	5.42%	\$ 424,227	3.47%	\$ 315,610	105,202	420,812	N.A.	N.A.	2.40%
2001	329,210	3.47%	438,947	-0.29%	326,259	108,727	434,986	-	435,341	3.37%
2002	328,205	58	437,665	0.37%	326,612	108,897	435,567	58	432,013	0.13%
2003	329,282	223	439,266	3.36%	329,077	109,693	438,993	223	436,842	0.79%
2004	340,388	175	454,026	3.69%	343,982	114,662	458,819	175	454,999	4.52%
2005	352,984	129	470,774	6.64%	355,592	118,530	474,251	129	470,289	3.36%
2006	376,366	229	502,049	3.94%	375,145	125,049	500,423	229	496,245	5.52%
2007	391,177	284	521,853	-0.53%	391,575	130,525	522,384	284	518,033	4.39%
2008	389,117	278	519,101	-0.85%	386,596	128,865	515,739	278	511,454	-1.27%
2009	385,893	153	514,677		395,262	131,755	527,170	153	522,809	2.22%

N.A. = Information is not available as the City implemented GASB 34 in 2001.

Source: City of Columbus, Ohio, City Auditor.

City of Columbus, Ohio
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal year	Total tax levy	Current tax collections	Percent of levy collected	Delinquent tax collections	Total tax collections	Percent of total tax collections to tax levy	Outstanding delinquent taxes	Percent of outstanding delinquent taxes to tax levy
<u>Franklin County (1)</u>								
2000	\$ 38,579,140	37,295,711	96.7 %	1,063,510	\$ 38,359,221	99.4 %	\$ 2,889,008	7.5 %
2001	40,143,446	38,774,229	96.6	1,439,087	40,213,316	100.2	3,233,123	8.1
2002	41,113,475	38,954,842	94.7	1,671,021	40,625,863	98.8	3,756,375	9.1
2003	44,572,666	42,426,169	95.2	2,062,871	44,489,040	99.8	4,036,335	9.1
2004	45,221,225	42,894,368	94.9	2,298,431	45,192,799	99.9	3,282,982	7.3
2005	46,220,728	44,109,618	95.4	1,621,430	45,731,048	98.9	3,270,966	7.1
2006	51,145,497	47,733,760	93.3	1,062,446	48,796,206	95.4	4,146,754	8.1
2007	51,475,046	46,790,031	90.9	2,166,818	48,956,849	95.1	4,476,994	8.7
2008	51,366,756	45,753,980	89.1	2,116,888	47,870,868	93.2	6,068,754	11.8
2009	51,155,100	45,306,230	88.6	2,006,274	47,312,504	92.5	6,210,935	12.1
<u>Fairfield County (1)</u>								
2009	\$ 396,808	388,986	98.0 %	10,402	\$ 399,388	100.7 %	\$ 17,107	4.3 %
<u>Delaware County (1)</u>								
2009	\$ 361,223	353,434	97.8 %	7,496	\$ 360,930	99.9 %	\$ 982	0.3 %

(1) The City of Columbus entered Fairfield County in 1975 and Delaware County in 1991. Because the vast majority of property within the City lies within Franklin County, the above table demonstrates a ten year history of that property within Franklin County, but only current year data for Fairfield and Delaware counties.

Sources: Franklin, Fairfield, and Delaware County Auditors

City of Columbus, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands, except %)

Tax year	For	Real Property		Personal Property		Public Utilities		Total		Percent of total assessed to total estimated actual value
		Assessed value	Estimated actual value	Assessed value	Estimated actual value (2)	Assessed value	Estimated actual value (2)	Assessed value	Estimated actual value	
2000	2001	\$ 10,312,863	29,465,323	1,746,957	6,987,828	554,901	1,585,431	\$ 12,614,721	38,038,582	33.2 %
2001	2002	10,632,901	30,379,717	1,754,763	7,019,052	463,164	1,323,326	12,850,828	38,722,095	33.2
2002	2003	11,958,533	34,167,237	1,852,911	7,411,644	427,848	1,222,423	14,239,292	42,801,304	33.3
2003	2004	12,244,724	34,984,926	1,513,220	6,305,083	441,780	1,262,229	14,199,724	42,552,238	33.4
2004	2005	12,480,949	35,659,856	1,430,924	5,990,264	468,904	1,320,470	14,380,777	42,970,590	33.5
2005	2006	14,412,860	41,179,601	1,086,105	4,314,418	425,353	1,215,294	15,924,318	46,709,313	34.1
2006	2007	14,784,179	42,240,514	756,665	3,152,772	412,732	1,179,235	15,953,576	46,572,521	34.3
2007	2008	15,020,514	42,915,754	412,124	1,648,496	302,062	863,034	15,734,700	45,427,284	34.6
2008	2009	15,239,324	43,540,926	45,123	451,203	313,187	894,820	15,597,634	44,886,949	34.7
2009	2010	15,277,133	43,648,951	22,561	451,220	327,406	935,446	15,627,100	45,035,617	34.7
2009	2010	\$ 135,051	385,859	43	-	1,958	5,717	\$ 137,052	391,576	35.0 %
2009	2010	\$ 218,642	624,690	2,982	11,927	5,029	14,370	\$ 226,653	650,987	34.8 %

(1) The City of Columbus entered Fairfield County in 1975 and Delaware County in 1991. Because the vast majority of property within the City lies within Franklin County, the above table demonstrates a ten year history of that property within Franklin County, but only current year data for Fairfield and Delaware Counties.

(2) Estimated actual values for Personal Property and Public Utilities have been calculated by the respective county auditors.

Sources: Franklin, Fairfield, and Delaware County Auditors.

City of Columbus, Ohio

Property Tax Rates - Direct and Overlapping Governments

Last Ten Fiscal Years

(Per \$ 1,000 of Assessed Valuation)

Fiscal Year	Effective Rate (1)		City						Total City	County	School	Library	Joint Vocational School and Other
	Class 1 Res/Agr	Class 2 All other	Total Rate	General Fund	Police Pensions	Fire Pensions	Franklin County (2)						
2000 for 2001	48.63	58.62	80.35	2.54	0.30	0.30	3.14	17.64	57.37	2.20	-		
2001 for 2002	48.39	58.16	80.35	2.54	0.30	0.30	3.14	17.64	57.37	2.20	-		
2002 for 2003	46.20	57.41	81.78	2.54	0.30	0.30	3.14	17.64	58.80	2.20	-		
2003 for 2004	46.37	58.05	82.16	2.54	0.30	0.30	3.14	17.64	59.18	2.20	-		
2004 for 2005	55.71	67.94	91.43	2.54	0.30	0.30	3.14	18.44	67.65	2.20	-		
2005 for 2006	47.87	64.74	90.25	2.54	0.30	0.30	3.14	18.44	66.47	2.20	-		
2006 for 2007	49.89	66.46	91.43	2.54	0.30	0.30	3.14	18.44	67.65	2.20	-		
2007 for 2008	50.07	66.58	91.48	2.54	0.30	0.30	3.14	18.49	67.65	2.20	-		
2008 for 2009	59.43	73.40	98.86	2.54	0.30	0.30	3.14	18.02	75.50	2.20	-		
2009 for 2010	60.97	74.49	98.91	2.54	0.30	0.30	3.14	18.07	75.50	2.20	-		
2009 for 2010	54.31	53.71	94.45	2.30	0.30	0.30	2.90	8.55	80.25	0.75	2.00		
2009 for 2010	56.19	55.87	83.69	1.50	0.30	0.30	2.10	6.64	70.72	1.03	3.20		

(1) The effective rate is determined by multiplying the total rate by a composite reduction factor which is determined annually by the State Tax Commissioner to adjust for changes in the valuation of the property tax base.

(2) The City of Columbus entered Fairfield County in 1975 and Delaware County in 1991. Because the vast majority of property within the City lies within Franklin County, the above table demonstrates a ten year history of that property within Franklin County, but only current year data for Fairfield and Delaware counties.

Sources: Franklin, Fairfield, and Delaware County Auditors.

City of Columbus, Ohio
Principal Property Taxpayers
Franklin County
December 31, 2009

	Assessed valuation (in thousands)	% of total assessed valuation
<u>Public Utilities</u>		
1. Columbus Southern Power Company	\$ 290,021	1.86 %
2. Columbia Gas of Ohio, Inc.	44,110	0.28
3. American Electric Power	24,198	0.16
<u>Real Estate</u>		
1. Nationwide Children's Hospital	80,159	0.51
2. Nationwide Mutual Insurance Company	68,969	0.44
3. Distribution Land Corp.	49,859	0.32
4. Huntington Center	39,830	0.26
5. Duke Realty LP	20,913	0.13
6. Olentangy Commons	20,405	0.13
7. Battelle Memorial	20,080	0.13
8. Grant/Riverside Methodist	19,583	0.13
9. Anheuser Busch, Inc.	19,176	0.12
10. Ohio Health Corp.	17,902	0.11
Total Principal Property Taxpayers	715,205	4.58
All Others	14,911,895	95.42
Total Assessed Valuation in Franklin County	\$ 15,627,100	100.00 %

Source: Franklin County Auditor

City of Columbus, Ohio
Principal Property Taxpayers
Franklin County
December 31, 2000

	Assessed valuation (in thousands)	% of total assessed valuation
<u>Public Utilities</u>		
1. Columbus Southern Power Company	\$ 295,137	2.34 %
2. Ohio Bell Telephone Company (Ameritech)	109,580	0.87
3. Columbia Gas of Ohio, Inc.	102,793	0.81
4. New Par	12,631	0.10
<u>Real Estate</u>		
1. Nationwide Mutual Insurance Company	98,938	0.78
2. Capitol South Community	65,558	0.52
3. Huntington Center Associates	48,685	0.39
4. Distribution Land Corp.	38,302	0.30
5. American Electric Power Service Corp.	29,770	0.24
6. Duke Realty LP	26,291	0.21
7. State Teachers Retirement Board of Ohio	22,743	0.18
8. Battelle Memorial	18,056	0.14
9. WV USA City LP	17,605	0.14
10. Anheuser Busch, Inc.	17,097	0.14
Total Principal Property Taxpayers	903,186	7.16
All Others	11,711,535	92.84
Total Assessed Valuation in Franklin County	\$ 12,614,721	100.00 %

Source: Franklin County Auditor

City of Columbus, Ohio

Table 13

Special Assessment Billings and Collections Last Ten Fiscal Years

<u>Fiscal year</u>	<u>Special assessment debt service requirements</u>	<u>Special assessment requirements billed by County Auditor</u>	<u>Special assessments collected</u>
2000	\$ 448,576	\$ 2,303,866	\$ 1,233,392
2001	388,785	1,946,808	916,666
2002	431,248	3,334,082	2,065,070
2003	519,301	3,350,785	2,188,407
2004	499,531	5,207,588	3,631,394
2005	467,995	4,753,394	3,241,420
2006	498,462	4,944,474	3,349,822
2007	507,002	6,451,837	4,556,688
2008	701,373	7,347,701	4,925,940
2009	649,732	8,515,089	5,330,453

Responsibility for the billing and collection of special assessments is, under Ohio Law, vested with the County Auditor's office.

All special assessment type debt is general obligation debt of the City.

Sources: City of Columbus, Ohio, City Auditor, and Franklin County Auditor.

City of Columbus, Ohio
Annual Charges and Rate Increases
for the Average Columbus Resident/User of Water
2001-2010

Table 14

Year	Water		Sanitary Sewers		Storm Sewers		Total		
	Annual charge	% increase	Annual charge	% increase	Annual charge	% increase	Annual charge	% increase	ten year % increase
2001	\$ 183.36	-	228.60	-	29.88	12.7	\$ 441.84	0.8	46.3
2002	183.36	-	228.60	-	32.70	9.4	444.66	0.6	30.8
2003	192.60	5.0	240.12	5.0	34.35	5.0	467.07	5.0	26.1
2004	206.52	7.2	262.92	9.5	36.07	5.0	505.51	8.2	26.7
2005	221.52	7.3	288.12	9.6	38.41	6.5	548.05	8.4	33.9
2006	225.60	1.8	337.56	17.2	40.33	5.0	603.49	10.1	46.4
2007	248.16	10.0	402.00	19.1	43.76	8.5	693.92	15.0	63.7
2008	292.83	18.0	442.20	10.0	45.95	5.0	780.98	12.5	82.5
2009	317.70	8.5	468.60	6.0	50.08	9.0	836.38	7.1	93.8
2010	344.64	8.5	478.32	2.0	54.08	9.0	877.04	4.9	100.0

City of Columbus, Ohio
Statement of Legal Debt Margins
December 31, 2009

Table 15

		(in thousands)	
<u>Line</u>		<u>Total debt limit 10.5%</u>	<u>Total unvoted debt limit 5.5%</u>
1	Total assessed property value, per		
2	Franklin County*	\$ 15,604,539	15,604,539
3	Fairfield County*	137,009	137,009
4	Delaware County*	223,671	223,671
5	Total (lines 2 through 4)	<u>\$ 15,965,219</u>	<u>15,965,219</u>
6	Debt limit 10.5% & 5.5% of assessed value (x line 5)	<u>\$ 1,676,348</u>	<u>878,087</u>
7	<u>Total Outstanding Bond and Note Debt</u>		
8	Bonds & Long-Term Notes Payable (excludes long term lease of \$2 million)	\$ 2,929,054	1,657,839
9	Non-Enterprise Long-Term Notes (TIF)	10,447	10,447
10	Notes, Short-Term	37,936	37,936
11	Total (lines 8 + 9 + 10)	<u>2,977,437</u>	<u>1,706,222</u>
12	<u>Exemptions:</u>		
13	Debt Service Fund Balances Applicable to Non-Enterprise G.O. Bonds	121,617	121,617
14	G.O. Assessment Bonds (Non-Enterprise)	-	-
15	G.O. Limited Enterprise debt (Unvoted; supported by enterprise revenues)		
16	Water Bonds	28,445	28,445
17	Sanitary Sewer Bonds	35,777	35,777
18	Sanitary Sewer Assessment Notes	286	286
19	Storm Sewer Bonds	30,712	30,712
20	Electric Bonds	3,364	3,364
21	Electric Assessment Notes	-	-
22	Garage Notes	29,500	29,500
23	Total (lines 16 through 22)	<u>128,084</u>	<u>128,084</u>
24	G.O. Unlimited Enterprise debt (Voted; supported by enterprise revenues)		
25	Water Bonds	339,417	-
26	Sanitary Sewer Bonds	274,758	-
27	Storm Sewer Bonds	88,325	-
28	Electric Bonds	24,060	-
29	Total (lines 25 through 28)	<u>726,560</u>	<u>-</u>
30	Revenue Bonds and Long-Term Notes		
31	Water		
32	Water Revenue	7,840	7,840
33	OWDA/EPA	16,699	16,699
34	Sewer:		
35	Sewer Revenue	441,855	441,855
36	OWDA/EPA	745,929	745,929
37	Non-Enterprise Bonds (TIF)	52,455	52,455
38	Non-Enterprise Note (TIF)	10,447	10,447
39	Total (lines 32 through 38)	<u>1,275,225</u>	<u>1,275,225</u>
40	Total Exemptions (lines 13, 14, 23, 29, and 39)	<u>2,251,486</u>	<u>1,524,926</u>
41	Net Debt (line 11 less line 40)	<u>725,951</u>	<u>181,296</u>
42	Total Legal Debt Margin (line 6 less line 41)	<u>\$ 950,397</u>	<u>696,791</u>
43	Percent of Net Debt to Assessed Value (lines 41 / 5)	4.55%	1.14%
44	Percent of Legal Debt Limit	<u>10.50%</u>	<u>5.50%</u>
45	Percent of Legal Debt Margin (line 44 less line 43)	<u>5.95%</u>	<u>4.36%</u>

* Beginning in 2006, assessed property values excluded Personal Property.

Source: City of Columbus, Ohio, City Auditor

City of Columbus, Ohio

Ratio of Governmental Activities General Obligation Debt to Assessed Value, Governmental Activities General Obligation Debt Per Capita, Primary Government General Obligation Debt per Capita, and Total Primary Government Debt to Total Personal Income Last Ten Fiscal Years
(dollar amounts in thousands, except per capita)

Fiscal Year	Population (1)	Assessed Value (2)		Governmental Activities		Business-type Activities		Total Primary Government		Ratio of Governmental Activities GO Debt to Assessed Value	Governmental Activities GO Debt Per Capita (5)	Total Primary Government GO Debt Per Capita (6)	Total Primary Government Debt to Total Personal Income (7)
		General Obligation Debt (3)	Revenue Obligations	General Obligation Debt (4)	Revenue Obligations	General Obligation Debt (3)(4)	Revenue Obligations						
2000	711,470	\$ 12,939,074	\$ 30,167	\$ 793,792	\$ 451,878	\$ 393,443	\$ 1,245,670	\$ 423,610	6.13	\$ 1,115.71	\$ 1,750.84	3.35%	
2001	720,230	13,107,854	34,138	786,000	519,554	370,277	1,305,554	404,415	6.00	1,091.32	1,812.69	3.32%	
2002	734,024	14,551,080	38,192	744,031	565,989	409,655	1,310,020	447,847	5.11	1,013.63	1,784.71	3.29%	
2003	743,343	14,488,874	38,555	685,292	508,836	439,940	1,194,128	478,495	4.73	921.91	1,606.43	3.04%	
2004	754,876	14,719,269	66,212	789,759	571,091	482,092	1,360,850	548,304	5.37	1,046.21	1,802.75	3.31%	
2005	763,351	16,275,246	72,471	861,926	646,839	564,898	1,508,765	637,369	5.30	1,129.13	1,976.50	3.60%	
2006	768,804	15,543,638	74,780	889,684	761,112	663,268	1,650,796	738,048	5.72	1,157.23	2,147.23	3.81%	
2007	773,277	15,676,358	75,048	939,037	785,682	743,011	1,724,719	818,059	5.99	1,214.36	2,230.40	3.88%	
2008	776,463	15,901,125	72,157	854,693	722,320	1,186,827	1,577,013	1,258,984	5.38	1,100.75	2,031.02	N.A.	
2009	778,762	15,965,219	62,902	830,480	833,796	1,212,323	1,664,276	1,275,225	5.20	1,066.41	2,137.08	N.A.	

Sources:

- (1) U.S. Bureau of Census for 2000; Mid Ohio Regional Planning Commission for other years.
- (2) Provided by Franklin, Fairfield, and Delaware County Auditors. Beginning in 2006, personal property tax is excluded.
- (3) General Obligation Debt includes long-term notes; excludes short term notes (\$8.150 million) and capital leases (\$2 million) in 2009.
- (4) General Obligation Debt excludes short term assessment notes (\$286 thousand) and short term parking garage notes (\$29.5 million) in 2009.
- (5) Since Governmental Activities revenue obligations and Business-type Activity debt are supported by specific revenues and charges for services, Governmental Activities general obligation debt represents a relevant basis for which to calculate a per capita debt burden.
- (6) Total Primary Government general obligation debt is used in the calculation of total debt per capita as Governmental Activities revenue obligations are supported by specific revenues and Business-type Activities revenue obligations are supported by charges for services and are related to capital needs of a population greater than just the City of Columbus.
- (7) Total personal income for Columbus MSA per Table 27.

City of Columbus, Ohio
Ratio of Annual Debt Service Expenditures for
General Obligation Bonded Debt to Total General Governmental Expenditures
Last Ten Fiscal Years
(in thousands, except %)

Fiscal year	Total general expenditures	Total capital outlay expenditures	Total general government less capital outlay expenditures	Principal	Interest and Fiscal Charges	Total debt service (1)	Ratio of debt service to total general government less capital outlay expenditures
2000	\$ 854,443	\$ 123,620	\$ 730,823	\$ 59,916	\$ 38,929	\$ 98,845	13.53
2001	916,084	118,733	797,351	64,743	42,466	107,209	13.45
2002	919,034	113,594	805,440	70,362	37,866	108,228	13.44
2003	909,543	97,197	812,346	74,754	40,159	114,913	14.15
2004	978,585	127,841	850,744	80,524	34,486	115,010	13.52
2005	1,021,868	133,073	888,795	79,653	40,186	119,839	13.48
2006	1,048,144	118,389	929,755	84,727	40,170	124,897	13.43
2007	1,113,292	127,650	985,642	91,291	40,798	132,089	13.40
2008	1,233,158	183,336	1,049,822	88,678	41,147	129,825	12.37
2009	1,105,084	119,862	985,222	88,953	38,381	127,334	12.92

(1) Includes debt service for governmental activities general obligation bonds and OPWC notes.

Source: City of Columbus, Ohio, City Auditor.

City of Columbus, Ohio

Table 18

Computation of Direct and Overlapping Debt

Debt of the City, authorized by the Council but not by a vote of the electors, is subject to overlapping restrictions with each respective county and school district. Limitations apply to each county total and should not be considered cumulatively. Total debt service charges for any one year of all overlapping debt must not exceed ten mills (1%) of the assessed property value. This determination is made by the respective county auditors each time a subdivision proposes to issue unvoted debt. The most recent data prepared by the county auditors for this purpose is as of December 31, 2009.

<u>Political subdivision of State of Ohio</u>	<u>Principal outstanding (in thousands)</u>	<u>Percentage applicable to Columbus</u>	<u>Amount applicable to Columbus (in thousands)</u>	<u>Mills required</u>
<i>Per Franklin County Auditor:</i>				
Direct				
City of Columbus	\$ 362,193	100.00 %	\$ 362,193	3.6172
Overlapping				
Franklin County	249,015	55.90	139,199	0.9146
JVSD ¹	450	16.18	73	0.0214
SWACO ²	81,175	54.91	44,573	0.3854
School District	6,990	11.94	835	0.4207
Township	<u>1,740</u>	0.12	<u>2</u>	<u>0.2007</u>
Total	<u>\$ 701,563</u>		<u>\$ 546,875</u>	<u>5.5600</u>
<i>Per Fairfield County Auditor:</i>				
Direct				
City of Columbus	\$ 3,248	100.00 %	\$ 3,248	3.6172
Overlapping				
SWACO ²	81,175	54.91	44,573	0.3850
Fairfield County	<u>40,695</u>	4.27	<u>1,738</u>	<u>1.3997</u>
Total	<u>\$ 125,118</u>		<u>\$ 49,559</u>	<u>5.4019</u>
<i>Per Delaware County Auditor:</i>				
Direct				
City of Columbus	\$ 5,303	100.00 %	\$ 5,303	3.6172
Overlapping				
Delaware County	<u>37,656</u>	3.61	<u>1,359</u>	<u>0.7116</u>
Total	<u>\$ 42,959</u>		<u>\$ 6,662</u>	<u>4.3288</u>

¹ Joint Vocational School District

² Solid Waste Authority of Central Ohio

The City does not pay general obligation debt service from property taxes. General obligation debt service relating to enterprise funds is paid from the respective enterprise fund. All other general obligation debt service is paid from income taxes, certain charges for services, and payments in lieu of taxes designated by the City for that purpose and accounted for in a debt service fund and from special assessments.

City of Columbus, Ohio
Water Enterprise Revenue Bond Coverage¹
Water System Revenue Refunding Bonds Series 1999
2000 through 2009
 (in thousands, except coverages)

Line	As defined in indenture	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
A	Gross revenues, including interest	\$ 95,978	100,506	100,037	95,316	108,060	116,477	115,086	125,496	146,711	147,147
B	Construction and rebate funds interest	-	-	-	-	-	-	-	-	-	-
C	Revenues (A - B)	95,978	100,506	100,037	95,316	108,060	116,477	115,086	125,496	146,711	147,147
D	Gross O & M expenses	72,781	78,679	80,109	79,673	83,392	88,928	93,963	96,591	110,737	113,280
E	Depreciation	(15,167)	(16,749)	(15,446)	(15,550)	(15,601)	(15,755)	(15,645)	(15,996)	(16,639)	(17,993)
F	Payment to/for Ohio water rights	(1,204)	(1,204)	(1,213)	(1,267)	(1,257)	(1,235)	(1,266)	(1,229)	(1,151)	(1,190)
G	O & M expenses (D - E - F)	56,410	60,726	63,450	62,856	66,534	71,938	77,052	79,366	92,947	94,097
H	Net revenues (C - G)	39,568	39,780	36,587	32,460	41,526	44,539	38,034	46,130	53,764	53,050
I	System reserve fund balance on January 31	37,171	34,371	36,928	36,975	34,201	34,233	34,263	39,000	39,000	40,000
J	O & M expense reserve requirement (G x 10%)	(5,641)	(6,073)	(6,345)	(6,286)	(6,653)	(7,194)	(7,705)	(7,937)	(9,295)	(9,410)
K	System reserve fund available (I - J)	31,530	28,298	30,583	30,689	27,548	27,039	26,558	31,063	29,705	30,590
L	Adjusted net revenues (H + K)	\$ 71,098	68,078	67,170	63,149	69,074	71,578	64,592	77,193	83,469	83,640
M	Revenue bonds principal	\$ 3,745	4,020	4,395	4,680	4,950	5,320	5,795	6,260	6,710	7,235
N	Revenue bonds interest	2,963	2,756	2,530	2,354	2,181	1,958	1,692	1,402	1,089	754
O	General obligation bond principal	18,753	18,713	18,658	19,538	20,707	20,378	21,659	24,807	24,555	28,876
P	General obligation bond interest	12,183	10,647	9,724	10,964	9,754	10,549	12,455	13,124	14,342	13,608
Q	General obligation note interest	-	-	-	-	-	-	-	-	-	-
R	Ohio Water Development Authority/EPA principal	-	-	-	-	-	-	-	-	-	325
S	Ohio Water Development Authority/EPA interest	-	-	-	-	-	-	-	-	-	303
T	Payment to/for Ohio water rights	1,204	1,204	1,213	1,267	1,257	1,235	1,266	1,229	1,151	1,190
U	Total debt service requirements (M - T)	\$ 38,848	37,340	36,520	38,803	38,849	39,440	42,867	46,822	47,847	52,291
	Rate covenant tests:										
	Adjusted net revenues vs. total debt service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Required ratio of lines L ÷ U	1.83	1.82	1.84	1.63	1.78	1.81	1.51	1.65	1.74	1.60
	Actual ratio of lines L ÷ U										
	Adjusted net revenues vs. revenue bond debt service										
	Required ratio of lines L ÷ (M + N)	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
	Actual ratio of lines L ÷ (M + N)	10.60	10.05	9.70	8.98	9.69	9.83	8.63	10.07	10.70	10.47
	Bond reserve requirement test:										
	Adjusted net revenues vs. revenue bond debt service	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	Required ratio of lines L ÷ (M + N)	10.60	10.05	9.70	8.98	9.69	9.83	8.63	10.07	10.70	10.47
	Actual ratio of lines L ÷ (M + N)										

¹ The Water System Revenue Refunding Bonds Series 1999 requires three coverage tests. Two rate covenant tests determine if the City is required to increase user rates or engage an independent engineer to assist in determining adequate rates. The bond reserve requirement test determines whether the City will be required to establish a debt service reserve fund. The City has exceeded all coverage requirements.

Source: City of Columbus, Ohio, City Auditor.

City of Columbus, Ohio
Sanitary Sewer Enterprise Revenue Bond Coverage ¹
Sanitary Sewer System Revenue Bonds Series 2008A&B
2008 through 2009

(in thousands, except coverages)

Line	As defined in indenture	2008	2009
A	Gross revenue, including interest	\$ 235,508	218,325
B	O & M expenses, net of depreciation	(87,024)	(86,296)
C	Net revenues (A - B)	<u>148,484</u>	<u>132,029</u>
D	Cash balance, as of December 31 of the preceding fiscal year, in the Sewer operating fund and the system reserve fund	101,063	126,595
E	O & M expense reserve requirement (10% of preceding year)	(8,600)	(8,702)
F	Sewer operating fund and system reserve fund available cash balance (D - E)	<u>92,463</u>	<u>117,893</u>
G	Adjusted net revenues (C + F)	<u>240,947</u>	<u>249,922</u>
H	Revenue bond principal	\$ 13,140	-
I	Revenue bond interest	18,072	18,511
J	General obligation bond principal	24,259	24,052
K	General obligation bond interest	11,719	9,160
L	General obligation note interest	-	-
M	OWDA/EPA principal	26,567	35,077
N	OWDA/EPA interest	<u>20,465</u>	<u>26,398</u>
O	Total debt service (H - N)	<u>114,222</u>	<u>113,198</u>
	Rate covenant tests:		
	Adjusted net revenues vs. total debt service	1.00	1.00
	Required ratio of lines G ÷ O	2.11	2.21
	Actual ratio of lines G ÷ O		
	Adjusted net revenues vs. revenue bond debt service	1.20	1.20
	Required ratio of lines G ÷ (H + I)	7.72	13.50
	Actual ratio of lines G ÷ (H + I)		

¹ The Sanitary Sewer System Revenue Bonds Series 2008A&B require two coverage tests. The rate covenant tests determine if the City is required to increase user rates or engage an independent engineer to assist in determining adequate rates. The City has exceeded all coverage requirements.

Source: City of Columbus, Ohio, City Auditor.

City of Columbus, Ohio

**Sanitary Sewer Enterprise Revenue Bond Coverage ¹
Sanitary Sewer System Revenue Refunding Bonds Series 1994 and 2002
1999 through 2008 ***

(in thousands, except coverages)

Line	As defined in indenture	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
A	Gross revenue, including interest	\$ 121,110	121,058	119,237	125,795	118,108	133,518	145,234	168,709	202,748	N/A
B	O & M expenses, net of depreciation	(55,786)	(54,153)	(59,568)	(61,476)	(64,205)	(67,778)	(73,649)	(80,310)	(85,999)	N/A
C	Net revenues (A - B)	65,324	66,905	59,669	64,319	53,903	65,740	71,585	88,399	116,749	N/A
D	System reserve fund at January 31	72,000	66,647	66,562	66,562	66,562	60,779	51,158	49,290	48,912	N/A
E	O & M expense reserve requirement (B x 10%)	(5,578)	(5,415)	(5,967)	(6,148)	(6,421)	(6,695)	(7,365)	(8,031)	(8,600)	N/A
F	System reserve fund available (D - E)	66,422	61,232	60,595	60,414	60,141	54,084	43,793	41,259	40,312	N/A
G	Adjusted net revenue (C + F)	\$ 131,746	128,137	120,264	124,733	114,044	119,824	115,378	129,658	157,061	N/A
H	Revenue bond principal	\$ 8,435	8,890	9,380	9,900	10,940	11,300	11,670	12,050	12,540	N/A
I	Revenue bond interest	8,064	8,091	6,902	7,085	3,793	3,362	3,492	3,369	3,321	N/A
J	General obligation bond principal	18,320	19,993	20,417	20,478	22,398	22,488	17,162	18,706	23,973	N/A
K	General obligation bond interest	13,656	12,401	11,152	11,109	11,675	10,056	10,488	11,836	14,085	N/A
L	General obligation note interest	-	-	18	-	-	-	-	-	-	-
M	OWDA/EPA principal	5,604	5,961	7,598	4,830	10,733	12,784	14,473	14,611	18,249	N/A
N	OWDA/EPA interest	4,826	4,727	6,199	4,221	9,327	11,543	13,054	12,887	13,637	N/A
O	Total debt service (H - N)	\$ 58,905	60,063	61,666	57,623	68,866	71,533	70,339	73,459	85,805	N/A
Rate covenant tests:											
Adjusted net revenues vs. total debt service											
	Required ratio of lines G ÷ O	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	N/A
	Actual ratio of lines G ÷ O	2.24	2.13	1.95	2.16	1.66	1.68	1.64	1.77	1.83	N/A
Adjusted net revenues vs. revenue bond debt service											
	Required ratio of lines G ÷ (H + I)	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	N/A
	Actual ratio of lines G ÷ (H + I)	7.99	7.55	7.39	7.34	7.74	8.17	7.61	8.41	9.90	N/A
Bond reserve requirement test:											
Adjusted net revenues vs. revenue bond debt service											
	Required ratio of lines G ÷ (H + I)	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	N/A
	Actual ratio of lines G ÷ (H + I)	7.99	7.55	7.39	7.34	7.74	8.17	7.61	8.41	9.90	N/A

¹ The Sanitary Sewer System Refunding Bonds Series 1994 and 2002 require three coverage tests. Two rate covenant tests determine if the City is required to increase user rates or engage an independent engineer to assist in determining adequate rates. The bond reserve requirement test determines whether the City will be required to establish debt service reserve funds. The City has exceeded all coverage requirements.

* **The 1994 and 2002 Sanitary Sewer Revenue Bonds were fully refunded or defeased in January 2008. Please see Note G for further explanation.**

City of Columbus, Ohio

Table 22

Business Indicators (1) 2000-2009

<u>Year</u>	Square Mile Area City of Columbus <u>Year End</u>	Air Passengers (000)	Scheduled Airline Freight (000 lbs.) (2)
2000	216.6	6,873	49,772
2001	218.6	6,680	33,649
2002	221.2	6,741	23,591
2003	222.5	6,252	23,742
2004	224.2	6,232	20,796
2005	225.9	6,612	19,769
2006	226.8	6,734	18,949
2007	226.9	7,719	13,528
2008	227.1	6,910	14,365
2009	227.1	6,233	10,372

<u>Year</u>	Active Gas Meters	Telephone Access Lines	New Car Sales
2000	419,865	813,214	52,819
2001	427,844	855,027	49,812
2002	444,612	769,332	41,865
2003	442,639	758,364	39,604
2004	444,865	765,244	37,212
2005	452,421	684,999	35,864
2006	456,903	620,277	33,666
2007	464,499	557,440	34,782
2008	462,816	490,528	30,712
2009	463,793	429,620	24,056

<u>Year</u>	<u>New Truck Sales</u>	<u>All Vehicle Registrations</u>	
		<u>Columbus, Ohio</u>	<u>Franklin County (Includes Columbus)</u>
2000	38,092	668,609	1,072,923
2001	35,284	692,880	1,084,172
2002	30,654	664,144	1,094,862
2003	31,073	668,534	1,100,170
2004	31,023	690,861	1,117,338
2005	30,398	699,395	1,102,590
2006	27,030	697,359	1,095,586
2007	27,526	697,429	1,103,842
2008	21,140	690,944	1,101,479
2009	16,556	688,615	1,071,113

(1) Franklin County data unless otherwise indicated.

(2) Includes cargo, freight and mail. Data representative of Columbus Regional Airport Authority - Port Columbus only.

N.A. Information not available.

Sources: Columbus Area Chamber of Commerce, Research Department; Columbia Gas of Ohio; AT&T; Columbus Regional Airport Authority; The Polk Company, Government Relations; and the State of Ohio, Bureau of Motor Vehicles.

City of Columbus, Ohio

Table 23

Growth in Land Area Selected Years

<u>Year</u>	<u>Square miles annexed (1)</u>	<u>Square miles at December 31</u>
1950	-	39.977
1955	14.429	54.406
1960	36.804	91.210
1965	13.490	104.700
1970	39.194	143.894
1975	29.316	173.210
1980	9.902	183.112
1985	4.204	187.316
1990	8.712	196.028
1991	0.801	196.829
1992	1.515	198.344
1993	0.979	199.323
1994	0.642	199.965
1995	4.314	204.279
1996	1.953 (2)	209.218 (2)
1997	2.797	212.015
1998	1.520	213.535
1999	1.141	214.676
2000	1.957	216.633
2001	1.921	218.554
2002	2.678	221.232
2003	1.229	222.461
2004	1.689	224.150
2005	1.700	225.850
2006	0.932	226.782
2007	0.173	226.955
2008	0.157	227.112
2009	0.030	227.142

(1) Net of de-annexations.

(2) 1996 includes 2.986 square miles resulting from refined remeasurements of City area.

Source: City of Columbus, Division of Transportation, Maps Section.

City of Columbus, Ohio
Largest Employers in the Greater Columbus Area
Ranked by Number of Full-time Employees

2009			2000				
Rank	Name of Employer	FTEs	% to Total	Rank	Name of Employer	FTEs	% to Total
1.	State of Ohio	27,961	2.93%	1.	State of Ohio	27,610	N.A.
2.	Ohio State University	22,454	2.35%	2.	Ohio State University/University Hospital	21,741	(2) N.A.
3.	JPMorgan Chase & Co.	15,800	1.65%	3.	Federal Government/United States Postal Service	10,269	(3)(4) N.A.
4.	Nationwide	11,373	1.19%	4.	Honda of America Mfg., Inc.	13,000	N.A.
5.	Federal Government/United States Postal Service	10,800 (1)	1.13%	5.	Nationwide	10,947	N.A.
6.	OhioHealth	10,400	1.09%	6.	Bank One NA	10,072	N.A.
7.	Columbus City School District	8,198	0.86%	7.	Columbus Public Schools	8,821	N.A.
8.	City of Columbus	8,149	0.85%	8.	City of Columbus	8,368	N.A.
9.	Honda of America Manufacturing, Inc.	7,400	0.77%	9.	Grant/Riverside Methodist & Doctors Hospital	7,251	N.A.
10.	Mount Carmel Health System	5,523	0.58%	10.	Limited, Inc.	7,200	N.A.
11.	Kroger Co.	5,215	0.55%	11.	Franklin County	6,076	N.A.
12.	Franklin County	5,207	0.55%	12.	Big Bear Stores, Inc.	6,000	N.A.
13.	Limited Brands, Inc.	5,100	0.53%	13.	Lucent Technologies	5,600	N.A.
14.	American Electric Power Company	4,332	0.45%	14.	Kroger Co.	5,308	N.A.
15.	Nationwide Children's Hospital	4,080	0.43%	15.	Mount Carmel- East, West & St. Ann	4,237	N.A.
16.	Cardinal Health, Inc.	3,674	0.38%	16.	Schottenstein Stores Corp.	4,000	N.A.
17.	Huntington Bancshares, Inc.	3,319	0.35%	17.	Wal-Mart Stores, Inc.	3,950	N.A.
18.	Medco Health Solutions, Inc.	2,860	0.30%	18.	Wendy's International, Inc.	3,700	N.A.
19.	Battelle	2,496	0.26%	19.	Huntington Bancshares, Inc.	3,549	N.A.
20.	South-Western City Schools	2,479	0.26%	20.	Catholic Diocese of Columbus	3,400	N.A.
21.	Abercrombie & Fitch Co.	2,268	0.24%	21.	American Electric Power	3,350	N.A.
22.	Abbott Nutrition, division of Abbott	2,055	0.22%	22.	Ameritech Ohio	3,100	N.A.
23.	Alliance Data	2,014	0.21%	23.	Quest Communications International, Inc.	2,700	N.A.
24.	Emerson Network Power/Liebert Corp.	2,000	0.21%	24.	Meijer, Inc.	2,500	N.A.
25.	TS Tech North America	1,720	0.18%	25.	Ross Products Division of Abbott Laboratories	2,346	N.A.

(1) Federal Government employees includes: 5,100 Federal Government and US Postal Service FTEs; 2,700 Defense Finance & Accounting Service Center FTEs; and 3,000 Defense Supply Center FTEs.

(2) Ohio State University employees include: 18,089 University FTEs and 3,652 University Hospital FTEs.

(3) Federal Government employees includes: 5,372 Federal Government and US Postal Service FTEs; 2,497 Defense Supply Center FTEs; and 2,400 Defense Finance & Accounting Service Center FTEs.

(4) Greater Columbus Federal government employment total was 14,263 as of March 2000 (most recent data available at time of survey)
N.A. Not Available.

Source of FTEs and Rank: "Top 100 Largest Area Employers", Business First of Columbus. © Copyright 2009, Business First of Columbus Inc. All rights reserved. Reprinted with permission.

Source of % to Total: City of Columbus, City Auditor. Percentage calculated using Columbus MSA labor force number from Table 25 of 973,200, less Morrow County labor force of 18,300, which is included in the Columbus MSA, but not considered in the Business First Largest Employers statistics.

City of Columbus, Ohio

Table 25

Estimated Civilian Labor Force and Annual Average Unemployment Rates 2000—2009

Year	Franklin County		(Labor Force in Thousands) Columbus M.S.A. (1)		Ohio		U.S.
	Labor force (2)	Unem- ployment rate (3)	Labor force (2)	Unem- ployment rate (3)	Labor force (2)	Unem- ployment rate (3)	Unem- ployment rate (3)
2000	604.3	2.4	850.8	2.5	5,783.0	4.1	4.0
2001	622.0	2.8	875.5	2.8	5,857.0	4.3	4.8
2002	624.7	4.4	882.9	4.4	5,828.0	5.7	5.8
2003	629.6	4.7	890.6	4.8	5,877.0	5.9	6.0
2004	627.3	4.8	888.8	4.9	5,890.0	6.5	5.4
2005	604.4	5.3	923.0	5.3	5,900.4	5.9	5.1
2006	609.7	4.7	938.6	4.7	5,934.0	5.5	4.6
2007	618.2	4.7	958.1	4.7	5,976.5	5.6	4.6
2008	626.0	5.5	969.3	5.5	5,986.4	6.6	5.8
2009	629.8	8.3	973.2	8.4	5,970.2	10.2	9.3

- (1) The Columbus M.S.A. includes Delaware, Fairfield, Franklin, Licking, Madison, Morrow, Pickaway, and Union counties.
- (2) Civilian labor force is the estimated number of persons 16 years of age and over, employed and unemployed, distributed by place of residence.
- (3) The unemployment rate is equal to the estimate of unemployed persons divided by the estimated civilian labor force.

Source: Ohio Department of Job and Family Services, Bureau of Labor Market Information (preliminary data that is subject to change).

City of Columbus, Ohio

Table 26

Unemployment Rates
 (% , except for Average Columbus MSA employment base)
 2000-2009

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Franklin County:										
January	2.5	2.6	4.0	4.8	5.0	5.8	4.7	4.7	4.9	7.0
February	2.7	2.4	4.2	5.0	4.9	6.3	5.1	4.3	4.6	7.6
March	2.6	2.2	4.4	5.0	4.7	5.8	4.6	4.4	4.8	7.8
April	2.2	2.1	4.3	4.8	4.7	5.3	4.8	4.6	4.4	7.9
May	2.3	2.3	4.5	5.0	4.6	5.2	4.4	4.6	4.9	7.9
June	2.8	3.0	5.0	5.5	5.2	5.6	4.9	5.3	5.7	8.7
July	2.4	2.7	4.5	4.8	4.8	4.9	5.0	4.8	6.2	8.8
August	2.5	2.9	4.6	4.5	4.8	5.1	4.8	4.7	6.2	8.6
September	2.7	3.2	4.8	4.7	4.9	5.2	4.6	5.0	6.1	8.6
October	2.4	3.0	4.5	4.2	5.0	4.9	4.4	4.7	5.9	8.8
November	2.3	3.3	4.4	4.2	5.0	4.9	4.5	4.5	5.8	8.6
December	2.1	3.1	4.1	4.0	4.3	4.8	4.4	4.7	6.1	8.9
Annual Average Rates:										
Franklin County	2.4	2.8	4.4	4.7	4.8	5.3	4.7	4.7	5.5	8.3
State of Ohio	4.1	4.3	5.7	5.9	6.0	5.9	5.5	5.6	6.6	10.2
United States	4.0	4.8	5.8	6.0	5.5	5.1	4.6	4.6	5.8	9.3
Average Columbus MSA employment	847,100	850,900	843,900	848,100	845,200	874,400	894,200	912,700	912,200	891,500

Source: Ohio Department of Job and Family Services.

City of Columbus, Ohio
Estimated Per Capita Income
2000-2009

Year	Columbus M.S.A.			Franklin County		Ohio		United States	
	Total Personal Income (in thousands)	Per capita income	% of national average	Per capita income	% of national average	Per capita income	% of national average	Per capita income	% of national average
2000	\$ 49,769,813	\$ 30,619	103.9	\$ 31,685	107.5	\$ 27,977	94.9	\$ 29,469	
2001	51,523,774	31,343	103.1	32,361	106.4	28,699	94.4	30,413	
2002	53,426,817	32,043	103.7	32,947	106.6	29,195	94.5	30,906	
2003	54,931,069	32,930	104.6	34,471	109.5	30,129	95.7	31,472	
2004	57,700,319	34,128	103.3	35,641	107.8	31,161	94.3	33,050	
2005	59,674,389	34,960	101.4	36,547	106.0	31,860	92.4	34,471	
2006	62,634,814	36,110	98.4	37,492	102.1	33,320	90.8	36,714	
2007	65,611,138	37,428	96.9	38,556	99.8	34,468	89.3	38,615	
2008	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2009	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

N.A. = Information not available.

Source: U.S. Department of Commerce, Division of Regional Measurement, Bureau of Economic Analysis

City of Columbus, Ohio

Columbus Metropolitan Statistical Area Employment (1)
Nonagricultural Wage and Salary Employment in Selected Industries (2)
Annual Average Data for 2000-2009
(in thousands, except percent)

<u>Industry</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	Percentage of Total 2008 employment
Total	888.1	889.9	883.5	872.3	902.2	908.1	918.0	930.1	928.5	N.A.	100.0
Manufacturing:											
Durable Goods	57.6	54.9	49.4	45.4	52.8	51.1	50.7	51.1	49.6	N.A.	5.3
Nondurable Goods	37.4	36.3	27.6	27.2	28.3	27.7	27.4	25.9	25.1	N.A.	2.7
Nonmanufacturing:	793.1	798.7	806.5	799.7	821.1	829.3	839.9	853.1	853.8	N.A.	92.0
Construction	40.4	40.1	41.1	38.8	26.6	26.3	25.7	24.6	22.5	N.A.	2.4
Transportation and Public Utilities	42.9	43.1	34.1	35.1	39.3	40.8	45.0	49.9	49.8	N.A.	5.4
Wholesale Trade	46.0	45.8	38.4	36.5	37.0	37.4	38.0	38.8	39.1	N.A.	4.2
Retail Trade	184.2	182.8	113.2	108.3	108.9	108.5	104.9	103.2	101.8	N.A.	11.0
Finance, Insurance, and Real Estate	76.8	78.0	74.9	76.1	73.9	72.7	73.5	73.9	70.6	N.A.	7.6
Services	261.5	265.1	359.2	358.6	381.7	388.0	396.2	405.6	411.2	N.A.	44.3
Government:	141.3	143.8	145.6	146.3	153.7	155.6	156.6	157.1	158.8	N.A.	17.1
Federal Government	14.6	13.8	13.6	13.3	13.1	12.8	12.9	13.3	13.8	N.A.	1.5
State Government	58.7	59.6	59.9	60.0	61.3	62.5	63.0	63.7	63.2	N.A.	6.8
Local Government	68.0	70.4	72.1	73.0	79.3	80.3	80.7	80.1	81.8	N.A.	8.8

(1) Columbus Metropolitan Statistical Area includes Delaware, Franklin, Fairfield, Licking, Madison, Morrow, Pickaway, and Union counties.

(2) Nonagricultural employment excludes farm workers, proprietors, the self-employed, unpaid family workers, and domestic workers.
N.A. = Information not available.

Source: Ohio Department of Job and Family Services, Labor Market Information Bureau

City of Columbus, Ohio

Table 29

School Enrollment Trends in Franklin County 2000-2009

Year	<u>The Ohio State University</u>	<u>Columbus State Community College</u>	<u>Other Colleges/Universities (1)</u>	<u>Total Colleges/Universities</u>	<u>Columbus Public Schools (2)</u>
2000	47,952	18,094	15,943	81,989	64,859
2001	48,477	19,642	16,678	84,617	64,548
2002	49,676	22,222	17,140	89,038	63,628
2003	50,731	23,297	18,010	92,038	62,281
2004	50,995	20,726	18,746	90,467	63,100
2005	50,504	22,014	19,046	91,564	59,101
2006	51,818	22,745	19,636	94,199	55,690
2007	52,568	23,057	19,652	95,277	55,072
2008	53,715	24,483	20,045	98,243	53,420
2009	55,014	28,539	19,877	103,430	52,961

(1) Includes Capital University, Columbus College of Art & Design, Franklin University, Ohio Dominican University, Otterbein College, and Mt. Carmel College of Nursing.

DeVry Institute of Technology, Fall 2009 enrollment was approximately 3,469 students. Also, in Franklin County there are 45 proprietary schools with an estimated enrollment of 11,841 students.

(2) The Columbus City School District is a political subdivision under Ohio law, separate and distinct from the City of Columbus and contains current information.

For 2009, the Catholic Diocese of Columbus operates 29 elementary and secondary schools in Franklin County with approximately 12,192 students.

For 2009, information is not yet available for the 15 other public school districts that lie partially or wholly within Franklin County. Enrollment in these districts, for Franklin County only, is estimated at 115,408. In addition, the 117 nonpublic schools located in Franklin County, whose 2009 information is also unavailable, have an estimated enrollment of 32,311.

Sources: Columbus Public Schools; Catholic Diocese of Columbus; Ohio Department of Education; Ohio Board of Regents; The Ohio State University; Columbus State Community College; Association of Independent Colleges and Universities of Ohio; State Board of Career Colleges and Schools.

City of Columbus, Ohio

Table 30

City of Columbus and Franklin County, Ohio Land Area December 31, 2009

<u>Jurisdiction</u>	<u>Square Miles</u>
Columbus.....	227.1 (1)
Less portion outside of Franklin County.....	(9.2) (2)
Other incorporated areas in Franklin County excluding Columbus.....	140.5 (2)
Unincorporated Townships within Franklin County.....	<u>185.5</u> (2)
Total approximate area of Franklin County	<u><u>543.9</u></u>

Sources: (1) City of Columbus, Division of Transportation - City Map Room

(2) Franklin County Engineer

**Exempted Real Property
in Franklin County
2000-2009**

<u>Year</u>	<u>Amount (in thousands)</u>
2000	2,733,229
2001	2,881,736
2002	2,809,079
2003	3,231,183
2004	3,448,684
2005	4,033,100
2006	4,081,009
2007	4,279,504
2008	4,305,521
2009	4,484,265

Exempted real property represents assessed value of certain real property owned by governmental entities (e.g., state, county, city, schools, etc.) or owned by religious or charitable organizations.

Source: Franklin County Auditor.

City of Columbus, Ohio

Table 32

**Salaries of Principal Officials
December 31, 2009**

Title	Annual Salary	
	2009	2010
Mayor	\$ 155,258	\$ 158,302
President of City Council	45,839	48,135
Member of Council	38,107	40,014
City Attorney	150,796	150,796
City Auditor	150,796	150,796
City Clerk	91,392	93,184
City Treasurer	87,719	92,798
Department Heads/Directors:		
Civil Service Executive Secretary	137,843	140,546
Health Commissioner	166,464	169,728
Recreation and Parks	122,788	125,195
Public Safety	141,270	144,040
Public Service	126,276	128,752
Community Relations	88,452	93,288
Development	140,168	142,917
Equal Business Opportunity	95,962	97,843
Human Resources	123,685	126,110
Technology	140,168	142,917
Utilities	141,270	144,040
Finance	116,044	125,008

Hourly rate at January, 2010 annualized X 2,080 hours.

Source: City of Columbus, Ohio, City Auditor.

Table 33

City of Columbus, Ohio

**Surety Bond Coverage
December 31, 2009**

Position	Coverage	Amount
City Treasurer	Fidelity Bonds	\$ 10,000,000 (1)
Deputy Treasurer	Fidelity Bonds	\$ 10,000,000 (1)
Police through the rank of Sergeant	Honesty Blanket Position Bond	\$ 25,000 (2)
All other employees and elected or appointed officials including all officially appointed members of City Boards and/or Commissions	Faithful Performance Blanket Bond	\$ 1,000,000 (3)

- (1) Primary bonds of \$5,000,000 are provided by The Cincinnati Insurance Company and Star Insurance Company expire on 12/31/10. Excess bonds of \$5,000,000 are provided by Travelers Casualty and Surety Company and expire on 12/31/10.
- (2) The Honesty Blanket Position Bond is provided by Travelers Casualty and Surety and expires on 12/31/10.
- (3) The Faithful Performance Blanket Bond is provided by Travelers Casualty and Surety and expires on 12/31/10.

Source: City of Columbus, Ohio, City Auditor.

City of Columbus, Ohio

Claims Against the City Resulting in Litigation, Last Ten Years
(dollar amounts expressed in thousands)

<u>Period</u>	<u>Cases Filed</u> ⁽¹⁾		<u>Cases Closed</u> ⁽¹⁾		<u>Amount Paid by City</u>
	<u>Number</u>	<u>Seeking</u>	<u>Number</u>	<u>Seeking</u>	
2000	255	\$ 111,909	279	\$ 498,431	\$ 1,098
2001	246	56,255	401	106,041	670
2002	291	831,062 ⁽²⁾	282	93,173	1,286
2003	275	218,148	258	847,660	453
2004	341	98,910	243	77,688	1,834
2005	342	31,178	440	232,533	604
2006	355	31,439	324	27,235	866
2007	313	221,959 ⁽³⁾	303	43,132	826
2008	316	72,781	489	223,689	361
2009	313	11,489	481	31,319	1,543

(1) Cases filed and cases closed include those cases not seeking monetary damages.

(2) Cases filed in 2002 for \$831.062 million include \$727.0 million of claims filed by 3 pro se claimants; dismissed in 2003.

(3) Cases filed in 2007 for \$221.959 million include \$200.0 million of claims filed by 1 pro se claimant.

Source: Columbus City Attorney's Office

City of Columbus, Ohio
Comparison of Building Permits Issued
2000-2009

Table 35

Year	New Construction		Alterations & Additions		Total	
	Permits issued	Valuation (in thousands)	Permits issued	Valuation (in thousands)	Permits issued	Valuation (in thousands)
2000	3,880	\$ 1,287,368	5,058	\$ 723,754	8,938	\$ 2,011,122
2001	4,125	1,194,028	3,682	589,247	7,807	1,783,275
2002	4,179	831,872	3,200	421,685	7,379	1,253,557
2003	3,885	673,876	3,391	297,096	7,276	970,972
2004	3,237	670,001	3,664	334,459	6,901	1,004,460
2005	3,004	598,572	3,053	333,021	6,057	931,593
2006	1,703	583,244	2,729	405,068	4,432	988,312
2007	1,690	722,921	3,306	844,679	4,996	1,567,600
2008	1,146	988,105	7,656	1,090,042	8,802	2,078,147
2009	1,241	730,350	14,684	469,139	15,925	1,199,489

Source: City of Columbus, Ohio, Department of Development, Building and Development Services

City of Columbus, Ohio
Average Cost of Housing Construction
2000-2009

Table 36

<u>Year</u>	Single-family average structure cost	% Change from previous year	% Change from 1999	Multi-family average unit cost	% Change from previous year	% Change from 1999
2000	\$ 129,906	26.9 %	26.9 %	\$ 42,517	17.7 %	17.68 %
2001	130,403	0.4	27.4	45,800	7.7	26.77
2002	133,643	2.5	30.5	43,526	(5.0)	20.47
2003	137,895	3.2	34.7	41,844	(3.9)	15.82
2004	141,286	2.5	38.0	59,897	43.1	65.79
2005	160,489	13.6	56.8	74,575	24.5	106.41
2006	168,827	5.2	64.9	94,785	27.1	162.35
2007	162,267	(3.9)	58.5	64,154	(32.3)	77.57
2008	169,173	4.3	65.2	66,408	3.5	83.81
2009	162,488	(4.0)	58.7	62,250	(6.3)	72.30

Source: City of Columbus, Ohio, Department of Development, Building Services

City of Columbus, Ohio
 Number of City Government Employees by Function
Last Seven Years

Number of Employees (Full Time and Part Time) as of December 31,

Function	2003	2004	2005	2006	2007	2008	2009
Governmental activities:							
General government	1,013	962	1,099	1,102	1,245	1,221	1,173
Public service	974	940	868	891	804	781	704
Public safety	3,841	3,836	3,845	3,893	3,935	3,893	3,769
Development	365	356	338	338	338	324	269
Health	415	394	431	468	458	430	391
Recreation and parks	707	659	719	735	722	703	648
Total governmental activities	<u>7,315</u>	<u>7,147</u>	<u>7,300</u>	<u>7,427</u>	<u>7,502</u>	<u>7,352</u>	<u>6,954</u>
Business-type activities:							
Water	550	537	538	456	465	577	563
Sanitary Sewer	510	500	496	581	576	536	533
Storm Sewer	34	34	42	103	104	23	33
Electricity	126	124	129	92	93	101	96
Total business-type activities	<u>1,220</u>	<u>1,195</u>	<u>1,205</u>	<u>1,232</u>	<u>1,238</u>	<u>1,237</u>	<u>1,225</u>
Total primary government	<u>8,535</u>	<u>8,342</u>	<u>8,505</u>	<u>8,659</u>	<u>8,740</u>	<u>8,589</u>	<u>8,179</u>

Source: City of Columbus, City Auditor.

City of Columbus, Ohio

Number of City Employees (Full Time and Part Time as of December 31)
Covered under State Retirement Systems
Last Ten Fiscal Years

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Police (OP&F)	1,795	1,810	1,827	1,843	1,842	1,863	1,873	1,927	1,903	1,872
Fire (OP&F)	1,530	1,518	1,534	1,539	1,546	1,532	1,541	1,514	1,522	1,497
Civilians (OPERS)	5,644	5,634	5,424	5,153	4,954	5,110	5,245	5,299	5,164	4,810
Total employees	<u>8,969</u>	<u>8,962</u>	<u>8,785</u>	<u>8,535</u>	<u>8,342</u>	<u>8,505</u>	<u>8,659</u>	<u>8,740</u>	<u>8,589</u>	<u>8,179</u>

Total Payrolls, Last Ten Years
(Amounts in millions)

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Payrolls subject to OPERS	\$ 197.3	206.3	211.9	212.9	212.6	230.1	232.6	246.7	253.7	237.6
Payrolls subject to OP&F	175.4	188.5	192.4	197.1	210.1	224.1	225.6	237.3	251.2	244.2
Payrolls not subject to pension benefit calculation	7.5	7.1	6.3	5.7	6.1	5.8	6.5	6.8	8.0	8.0
Total	\$ <u>380.2</u>	<u>401.9</u>	<u>410.6</u>	<u>415.7</u>	<u>428.8</u>	<u>460.0</u>	<u>464.7</u>	<u>490.8</u>	<u>512.9</u>	<u>489.8</u>

Source: City of Columbus, Ohio, City Auditor

City of Columbus, Ohio

Operating Indicators by Functions/Programs
Last Four Fiscal Years

	2006	2007	2008	2009
General Government				
Kilowatt hours electricity used per facility square foot	N.A.	3.4	1.6	N.A.
Cubic feet gas used per facility square foot	N.A.	6.0	6.4	N.A.
Employee turnover rate	4.3%	5.6%	1.4%	1.3%
% information technology problems resolved within time standards	65%	69%	70%	76%
Public Service				
% new sidewalk service requests closed within 30 days	26%	45%	95%	69%
% city street lane miles resurfaced	N.A.	N.A.	1.6%	0.8%
% curb maintenance service requests closed within 90 days	95%	96%	77%	93%
% pothole repair service requests closed within 3 days	62%	61%	63%	81%
% snow and ice removal service requests closed within 2 days	98%	91%	92%	91%
% traffic sign repair service requests closed within 14 days	58%	47%	41%	64%
# households served per refuse collector	1,360	1,380	1,385	1,841
# missed refuse collections per 10,000 stops (90 gallon)	5.7	7.0	6.6	5.7
# missed refuse collections per 10,000 stops (300 gallon)	1.9	1.8	2.0	2.2
# missed refuse collections per 10,000 stops (multi-family)	1.2	1.3	1.4	1.3
% waste diverted from landfill	12.4%	13.6%	12.4%	15.6%
Public Safety				
# civilian fire deaths per 100,000 residents	1.97	0.78	0.91	0.39
# fires per 1,000 residents	4.4	4.8	1.8	1.4
% fire incidents responded to within 8 minutes of call	N.A.	89%	89%	93%
% emergency medical responses within 8 minutes of call	N.A.	88%	86%	86%
% structure fires contained to room of origin	65%	65%	68%	67%
# violent crimes reported per 100,000 residents per month	67.2	64.9	61.6	56.4
# property crimes reported per 100,000 residents per month	574.7	535.0	524.5	522.5
% violent crime reports cleared by arrest per month	N.A.	11.9%	10.8%	11.2%
% property crime reports cleared by arrest per month	N.A.	3.6%	3.7%	3.1%
Development				
# jobs created or retained through economic development incentives	N.A.	3,066	7,150	21,189
% non-emergency code enforcement requests responded to within 10 business days	N.A.	80.9%	81.3%	76.2%
% emergency code enforcement requests investigated within 2 business days	N.A.	74.3%	75.4%	66.9%
# homes rehabbed or repaired	813	994	1,070	970
Health				
% licensed food facilities in compliance with public health standards	N.A.	N.A.	99.9%	99.8%
# food safety inspections completed per inspector	N.A.	N.A.	663.1	691.9
# sexually transmitted infections diagnosed per 100,000 residents	N.A.	N.A.	289.0	221.4
# syphilis cases diagnosed and treated	64	79	86	N.A.
# tuberculosis patients per 100,000 County residents	7.76	7.12	5.57	3.10
# vital statistics transactions per worker	N.A.	16,472	17,127	22,964
% eligible County residents enrolled in WIC program	N.A.	92%	88%	89%
Recreation & Parks				
# maintained park acres per 1,000 residents	N.A.	15.0	9.7	10.5
% parks mowed every 16-21 days	86%	85%	72%	69%
# recreation center program participants	N.A.	48,822	50,673	22,598
# swimming pool program participants	43,872	108,878	230,025	182,040
# golf rounds played	268,622	260,107	247,971	245,941

Source: City of Columbus, Office of Performance Management
N.A. : Not Available

City of Columbus, Ohio
Operating Indicators and Capital Asset Statistics
Last Ten Fiscal Years

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Public Service										
Highways and Streets										
Streets (miles)	1,944	1,963	1,979	2,001	2,023	2,038	2,049	2,050	2,053	2,055
Streetlights	48,515	44,153	45,514	46,322	47,876	48,803	49,982	50,646	51,007	51,316
Traffic Signals	300	325	350	422	350	330	300	270	262	288
Computerized Signals	603	617	600	531	600	635	716	710	718	701
City Fleet (public service)										
Refuse	271	282	277	254	241	239	230	234	238	238
Other	1,701	1,664	1,637	1,638	1,525	1,504	1,486	1,489	1,496	1,494
Public Safety										
Police										
Headquarters	1	1	1	1	1	1	1	1	1	1
Heliport	1	1	1	1	1	1	1	1	1	1
Training Academy	1	1	1	1	2	1	1	1	1	1
Substations	14	14	14	13	14	12	12	13	13	15
Fire										
Headquarters	1	1	1	1	1	1	1	1	1	1
Training Academy	1	1	1	1	1	1	1	1	1	1
Fire Stations	31	31	31	32	32	32	33	33	33	32
City Fleet (public safety)										
Fire	382	384	394	383	407	432	415	402	399	347
Police	1,161	1,209	1,188	1,180	1,127	1,073	1,061	1,029	1,022	953
Recreation and parks										
Parks Acreage	14,154	14,613	14,544	14,617	14,854	14,892	14,020	14,101	14,265	14,377
Parks	303	323	333	340	369	369	396	406	417	420
Playgrounds	126	126	128	128	131	131	134	136	138	140
Swimming Pools	12	12	11	11	11	11	10	10	10	9
Tennis Courts	141	141	141	141	136	136	136	136	136	136
Community Centers	28	28	28	27	27	28	28	28	30	30
Senior Centers	7	7	7	6	6	5	5	5	-	-
Athletic Complexes	5	5	5	5	5	5	5	5	5	5
Specialized Facilities	6	6	7	7	7	7	7	7	7	7
Shelter Houses	8	8	8	8	8	10	10	10	10	10
Golf Courses	7	7	7	7	7	7	7	7	7	7
Reservoirs	3	3	3	3	3	3	3	3	3	3
Water										
Water Mains (miles)	2,405	2,459	2,479	2,495	2,521	2,540	2,550	2,550	2,566	2,571
Maximum Daily Capacity (millions of gallons)	184	203	216	189	191	209	209	215	215	215
Sewer										
Sanitary Sewers (miles)	2,249	2,288	2,326	2,363	2,782	2,969	3,078	3,125	3,139	3,879
Storm Sewers (miles)	1,560	1,632	1,728	1,789	2,538	2,830	2,901	2,972	2,977	3,007
Maximum Daily Capacity (millions of gallons)	N/A	290	310	310	310	310	310	310	345	345

¹ In 2008, "Senior Centers" were no longer reported separately. Multi-generational recreation centers included in with "Community Centers".

City of Columbus, Ohio

Table 41

Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

In the spirit of full disclosure and in compliance with the above Rule, the City is pleased to disclose the following regarding its outstanding obligations.

Description of Material Events:

1. There were no delinquencies of principal and/or interest payments.
2. There were no non-payment related defaults.
3. There were no unscheduled draws on debt service reserves reflecting financial difficulties.
4. There were no unscheduled draws on credit enhancements reflecting financial difficulties.
5. As related to the *City of Columbus, Ohio, Various Purpose Variable Rate G.O. Bonds, Series 1995-1 (Dated May 17, 1995) and Series 1996-1 (Dated December 19, 1996)*, the City elected to obtain an Alternate Liquidity Facility with JP Morgan Chase Bank, National Association effective July 6, 2007. Prior to that, these bonds were enhanced by Liquidity Facilities provided by Westdeutsche Landesbank Girozentrale, New York Branch (WestLB AG). The alternate liquidity facility provides the same level of liquidity for such Bonds as provided by WestLB AG, and as described in Note G of this report.
6. There have been no adverse tax opinions affecting the tax-exempt status of any of the City's outstanding obligations.
7. There have been no modifications to rights of the holders of the City's obligations.
8. On November 19, 2009, the City issued \$10.185 million of general obligation bonds to refund \$10.480 million of previously issued general obligation bonds. The refunded bonds included: \$4.040 million of the General Obligation (LTGO) Refunding Bonds, Series 1998A; \$3.030 million of the General Obligation Various Purpose Limited Tax Bonds, Series 1998-1; and \$3.410 million of the Sewerage System (UTGO) Refunding Bonds, Series 1999-1. Payment in the amount of \$10,583,106.13 was made to the City's General Bond Retirement Fund on November 19, 2009, which represented the principal, call premium, and accrued interest to be due at the time of redemption. The bonds were redeemed on December 21, 2009. See page 89, "New Issue and Refunding," for more information.
9. There were no defeasances in 2009.
10. The City did not release, substitute, or sell any property (the City has not secured any of its obligations with any of its property) securing repayment of obligations.
11. Ratings of the City's bonds and any changes occurring since the City's 2008 CAFR are as follows.

<u>Bond Description</u>	<u>Moody's Investors Service</u>		<u>Standard and Poor's</u>		<u>Fitch Ratings*</u>	
	<u>Prior Rating</u>	<u>Current Rating</u>	<u>Prior Rating</u>	<u>Current Rating</u>	<u>Prior Rating</u>	<u>Current Rating</u>
General Obligation Fixed Rate Bonds	Aaa	Aaa	AAA	AAA	AAA	AAA
General Obligation Variable Rate Demand Bonds	Aaa/VMIG1	Aaa/VMIG1	AAA/A-1+	AAA/A-1+	Not Rated	Not Rated
1999 Water System Revenue Refunding Bonds	Aa2	Aa1	AA	AA+	Not Rated	Not Rated
2006 Sewer System Adjustable Rate G.O. Bonds	Aaa/VMIG1	Aaa/VMIG1	AAA/A-1+	AAA/A-1+	AAA/F1+	AAA/F1+
2008 Sanitary Sewer Fixed Rate Revenue Bonds	Aa2	Aa2	AA	AA+	AA	AA
2008 Sanitary Sewer Adjustable Rate Revenue Bonds	Aa2/VMIG1	Aa2/VMIG1	AA/A-1+	AA+/A-1+	AA/F1+	AA/F1+

*The City was assigned its first Fitch rating in August 2006 for the Sewer System Adjustable Rate G.O. Bonds.

City of Columbus, Ohio

Table 41 (continued)

Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

Material Event Notice: Easton TIF Bonds, Series 2004A

The City issued its \$36,430,000 Tax Increment Financing Bonds, Series 2004A (Easton Project) on November 23, 2004, and obtained a Financial Guaranty Insurance Policy from Ambac Assurance Corporation ("Ambac") to insure the payment of the principal and interest on the Bonds when due.

On August 7, 2009, Standard & Poor's (S&P) downgraded the insured rating on the Bonds from "BBB" to "CC." This downgrade came after S&P had previously downgraded the insured rating on the Bonds from "A" to "BBB" on June 24, 2009; from "AA" to "A" on November 19, 2008; and from "Aaa" to "AA" on June 5, 2008. The downgrade came as the result of the downgrade by S&P of Ambac. The underlying rating on the Bonds from S&P was unaffected and remains at "BBB+."

The City has issued a Material Event Notice on October 28, 2009 based upon the best information available to it. Investors should contact S&P for an explanation of the significance of the change in rating. There can be no assurance that any such rating will continue for a period of time or that any rating will not be lowered or withdrawn.

Material Event Notice: Polaris TIF Bonds, Series 2004A

The City issued its \$20,000,000 Tax Increment Financing Bonds, Series 2004A (Polaris Project) on October 28, 2004, and obtained a Financial Guaranty Insurance Policy from Ambac to insure the payment of the principal and interest on the Bonds when due.

On August 7, 2009, Standard & Poor's (S&P) downgraded the insured rating on the Bonds from "BBB" to "CC". This downgrade came after S&P had previously downgraded the insured rating on the Bonds from "A" to "BBB" on June 24, 2009; from "AA" to "A" on November 19, 2008; and from "Aaa" to "AA" on June 5, 2008. The downgrade came as the result of the downgrade by S&P of Ambac. The underlying rating on the Bonds from S&P was unaffected and remains at "A".

The City issued a Material Event Notice on October 28, 2009 based upon the best information available to it. Investors should contact S&P for an explanation of the significance of the change in rating. There can be no assurance that any such rating will continue for a period of time or that any rating will not be lowered or withdrawn.

12. The City will continue to provide all the necessary information, contained below under "Continuing Disclosure Undertaking", on an annual basis as is required by the Rule.

Continuing Disclosure Undertaking:

The following provides the Annual Information and/or indicates where in this report the Annual Information may be obtained.

- (1.) **Debt Summary – Outstanding Bonds and Notes** – see Note G contained in this report.
- (2.) **Debt Summary – Overlapping Debt** – see Table 18 contained in this report.

City of Columbus, Ohio

Table 41 (continued)

Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

(3.) **Debt Summary – Historical Debt Information**

At December 31 of each of the last ten years outstanding bonds and notes, exclusive of the capitalized leases of \$2.0 million, are shown in the following table.

<u>Year</u>	Bonds and <u>long-term notes</u>	(in thousands)	Short-term <u>notes</u>	<u>Total</u>
2000	\$ 1,697,710		\$ 1,541	\$ 1,699,251
2001	1,733,404		1,830	1,735,234
2002	1,776,312		-	1,776,312
2003	1,677,098		1,693	1,678,791
2004	1,909,154		3,330	1,912,484
2005	2,146,134		2,507	2,148,641
2006	2,388,844		1,382	2,390,226
2007	2,542,278		500	2,542,778
2008	2,860,222		108	2,860,330
2009	2,977,151		286	2,977,437

(4.) **Summary of Financial Information – Summary of Certain Financial Statements for General Fund and Debt Service Funds** – see respective financial statements contained in this report.

(5.) **Water System – Largest Customers Invoiced** – see table below.

Water Enterprise – Ten Largest Customers Invoiced (Based upon 2009 Sales)

<u>Customer</u>	<u>Total Charges</u> (in thousands)	<u>% of Total</u> <u>Water Charges</u>
Anheuser Busch Inc	\$ 2,084	1.54%
Ohio State University Physical Facilities	1,977	1.46
Franklin County Sanitation Engineer	1,210	0.90
Abbott Laboratories	655	0.48
Columbus Metropolitan Housing Authority	545	0.40
Village of Obetz	458	0.34
Ohio Health Corp.	413	0.31
7 Up Columbus	387	0.29
MARS Petcare US	381	0.28
Empirian Property Management Inc	<u>282</u>	<u>0.21</u>
Total	<u>\$ 8,392</u>	<u>6.21%</u>

Source: Department of Public Utilities, Division of Water

(6.) **Water System – Water Enterprise Fund** – see respective financial statements contained in this report.

(7.) **Water System – Outstanding Debt** – see respective financial statements, Note G and Table 19 contained in this report.

City of Columbus, Ohio

Table 41 (continued)

**Compliance Information
Securities and Exchange Commission Rule
15c2-12(b)(5)(i)(C) and (D)**

- (8.) **Sanitary Sewer System – Largest Customers Invoiced** – see table below.

**Sanitary Sewer Enterprise – Ten Largest Customers Invoiced
(Based upon 2009 Sales)**

<u>Customer</u>	<u>Total Charges (in thousands)</u>	<u>% of Total Sewer Charges</u>
Anheuser Busch Inc.	\$ 4,900	2.46%
Ohio State University Physical Facilities	3,910	1.96
Abbott Laboratories	2,186	1.10
Jefferson Water and Sewer District	1,163	0.58
Columbus Metropolitan Housing Authority	963	0.48
Mars Petcare US	905	0.45
7 UP Columbus	892	0.45
Ohio State School for the Deaf	680	0.34
Georgia Pacific Corp.	615	0.31
Ohio Health Corp.	<u>574</u>	<u>0.29</u>
Total	<u>\$ 16,788</u>	<u>8.42%</u>

Source: Department of Public Utilities, Division of Sewerage and Drainage

- (9.) **Sanitary Sewer System – Sanitary Sewer Enterprise Fund** – see respective financial statements contained in this report.

- (10.) **Storm Sewer System – Largest Customers Invoiced** – see table below.

**Storm Sewer Enterprise – Ten Largest Customers Invoiced
(Based upon 2009 Sales)**

<u>Customer</u>	<u>Total Charges (in thousands)</u>	<u>% of Total Sewer Charges</u>
Ohio State University Physical Facilities	\$ 499	1.51%
Columbus Airport Authority	238	0.72
Lifestyle Comm.	149	0.45
Columbus International Air Center	145	0.44
JC Penney Co Inc	112	0.34
Ohio State University Physical Facilities	111	0.34
PCCP IRG Columbus LLC	111	0.33
Consolidated Stores	92	0.28
Ohio Expo Center	91	0.28
Columbus Metropolitan Housing Authority	<u>83</u>	<u>0.25</u>
Total	<u>\$ 1,631</u>	<u>4.94%</u>

Source: Department of Public Utilities, Division of Sewerage and Drainage

City of Columbus, Ohio

Table 41 (continued)

**Compliance Information
Securities and Exchange Commission Rule
15c2-12(b)(5)(i)(C) and (D)**

(11.) **Electricity System – Largest Customers Invoiced** – see table below.

**Electricity Enterprise – Ten Largest Customers Invoiced
(Based upon 2009 Sales)**

	Total Charges (in thousands)	% of Total Electric Charges
City of Columbus – Div. of Sewerage & Drainage	\$ 8,839	11.16%
City of Columbus – Division of Water	6,235	7.87
City of Columbus – Division of Facilities	4,442	5.61
Shelly Materials	3,221	4.07
State Hilltop Properties	2,860	3.61
Franklin County	2,366	2.99
Columbus School Board	2,356	2.97
Franklin International	1,922	2.43
Columbus State Community College	1,825	2.30
Royal Crown	795	1.00
Total	<u>\$ 34,861</u>	<u>44.01%</u>

Source: Department of Public Utilities, Division of Electricity

- (12.) **Electricity System – Electricity Enterprise Fund** – see respective financial statements contained in this report.
- (13.) **Electricity System – Rate Determination** – see section entitled "Electricity" contained on pages 34 and 233 of this report.
- (14.) **Certain Municipal Income Tax Matters – Historical City Income Tax Revenues** – see Table 8 contained in this report.
- (15.) **Certain Property Tax Matters – Assessed Value of Taxable Property** – see Table 10 contained in this report.
- (16.) **Certain Property Tax Matters – Tax Rates** – see Table 11 contained in this report.
- (17.) **Certain Property Tax Matters – Principal Taxpayers** – see Table 12 contained in this report.
- (18.) **Certain Property Tax Matters – Ad Valorem Taxes Levied and Collected** – see Table 9 contained in this report.

City of Columbus, Ohio

Table 41 (continued)

**Compliance Information
Securities and Exchange Commission Rule
15c2-12(b)(5)(i)(C) and (D)**

(19.) **Tax Increment Revenues – Easton** – The following is an update to the information provided in the Official Statement, dated November 9, 2004 and relating to the original issuance of \$36,430,000 City of Columbus, Ohio Tax Increment Financing Bonds, Series 2004A (Easton Project), under the caption "TAX INCREMENT REVENUES." (See Page 11 of the Official Statement.):

Based upon the Franklin County Auditor's billing data for collection year 2009, the top ten obligors with respect to Tax Increment Payments were responsible for \$4,125,961.45 of the total \$4,492,134.27 in TIF Revenues to the City for that collection year. The top ten obligors and their respective percentages of the Total Tax Increment Payments to the City for the collection year 2009 are as follows:

<u>Rank</u>	<u>Name of Obligor</u>	<u>Description</u>	<u>% of Total TIF Payments</u>
1	Easton Town Center II LLC	Mixed use retail/office	31.66%
2	Huntington National Bank	Mixed use retail/office	10.52
3	Duke Realty Ohio	Mixed use retail/office	9.04
4	Columbus 1031 LLC	Mixed use retail/office	8.82
5	Easton Market	Retail stores	7.90
6	MORSO Holding Co.	Land holding company	6.07
7	Germain Real Estate Co.	Mixed use retail/office	5.90
8	Georgetown Chase	Mixed use retail/office	4.44
9	Easton Communities II LLC	Multifamily	4.22
10	Easton Communities LLC	Multifamily	3.29

City of Columbus, Ohio

Table 41 (continued)

Compliance Information Securities and Exchange Commission Rule 15c2-12(b)(5)(i)(C) and (D)

- (20.) **Tax Increment Revenues – Polaris** – The following is an update to the information provided in the Official Statement, dated October 19, 2004 and relating to the original issuance of \$20,000,000 City of Columbus, Ohio Tax Increment Financing Bonds, Series 2004A (Polaris Project), under the caption "TAX INCREMENT REVENUES." (See Page 15 of the Official Statement.):

Based upon billing data for collection year 2009, the top ten obligors with respect to TIF Payments, and their respective percentages of the total TIF Payments into the TIF Account for that collection year (\$2,239,759.12), were as follows:

Rank	Name of Obligor	Total	City Share	% of Total TIF Payments
1	Banc One Management Corp	\$ 1,675,442.10	\$ 358,831.00	16.02%
2	PFP Columbus LLC	1,652,424.38	353,901.27	15.80
3	Polaris Center LLC	880,399.04	188,555.89	8.42
4	NP Platinum Hotel LLC	538,066.14	115,238.13	5.15
5	Inland Western Columbus Polaris LLC	507,379.20	108,665.88	4.85
6	NP Limited Partnership	321,206.10	68,793.01	3.07
7	8800 Lyra LLC	304,157.20	65,141.63	2.91
8	Northern Lights Shopping Center	292,453.36	62,635.01	2.80
9	8401 Data Point Office Investment	291,947.16	62,526.60	2.79
10	Polaris Lifestyle Center LLC	271,346.52	58,114.54	2.59

(21.) **Debt Summary – Projected Additional Debt**

To be eligible for capital improvements funding (i.e., from issuance of debt), an asset must have a useful life of at least five years and be considered non-operational. Some examples of capital improvements projects include the purchase of major equipment items, street lighting, street improvements, land acquisition for recreational needs, building construction, and facility rehabilitation. The City's proposed capital improvements program (CIP), for the period 2010 through 2015, provides for approximately \$3.0 billion in funding (funding to be determined) for various capital improvements. A copy of the current CIP may be obtained by contacting the Department of Finance and Management, City Hall, 90 West Broad Street, Columbus, Ohio 43215.

This Comprehensive Annual Financial Report of the City of Columbus, Ohio will be distributed to approximately 100 recipients including the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA), all nationally recognized municipal securities information repositories (NRMSIRS), and to the Ohio Municipal Advisory Council. This report is also available on the City's website. The Internet address is: <http://www.columbus.gov>.

SINGLE AUDIT SECTION

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Hugh J. Dorrian, City Auditor
City of Columbus, Ohio:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Columbus, Ohio (the "City") as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 30, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance And Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2009-1.

We noted certain matters that we reported to management of the City in a separate letter dated April 30 2010.

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the City's response, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the City Auditor, the City's management, others within the entity, the Ohio Auditor of State and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than those specified parties.

Clark, Schaefer, Hachett & Co.

Cincinnati, Ohio
April 30 2010

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Hugh J. Dorrian, City Auditor
City of Columbus, Ohio:

Compliance

We have audited the compliance of the City of Columbus, Ohio (the “City”) with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The City’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City’s management. Our responsibility is to express an opinion on the City’s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City’s compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

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Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended December 31, 2009, and have issued our report thereon dated April 30, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the City Auditor, the City's management, the Ohio Auditor of State and federal awarding agencies and pass-through entities, and is not intended to be and should be used by anyone other than these specified parties.

Clark, Schaefer, Hachett & Co.

Cincinnati, Ohio
April 30, 2010

City of Columbus, Ohio										Exhibit E-1
Schedule of Receipts and Expenditures of Federal, State, and County Awards										
For the Period Ended December 31, 2009										
Grantor Agency	Pass through agency	Grant Title	GrantNo(1)	GrantNo(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures		
Federal Assistance										
U.S. Dept of Agriculture	Ohio Dept of Agriculture	2009 Farmer's Market	509072		10.170	\$ 1,000	\$ -	\$ 1,000		
U.S. Dept of Agriculture	Ohio Dept of Health	2006 Women, Infants & Children Program	506016	2520011CL07	10.557	-	-	-		1,000
U.S. Dept of Agriculture	Ohio Dept of Health	2007 Women, Infants & Children Program	507016		10.557	2,652	-	-		637
U.S. Dept of Agriculture	Ohio Dept of Health	2007 Women, Infants & Children Program	507116		10.557	-	490	-		23,975
U.S. Dept of Agriculture	Ohio Dept of Health	2008 Women, Infants & Children Program	508116	02520011WA0209	10.557	4,377,237	1,926	4,068,841		
U.S. Dept of Agriculture	Ohio Dept of Health	2009 Women, Infants & Children Program	509116	02520011WA0310	10.557	904,866	-	1,200,387		
				Total for CFDA 10.557		5,284,755	2,416	5,283,840		
U.S. Dept of Agriculture	Senior Farmers Market		518309		10.576	181,126	-	178,179		
U.S. Dept of Agriculture	USDA WHIP Grant 2008		518044	725E340829M	10.914	-	3,055	1,987		
U.S. Dept of Agriculture	State of Ohio - Other Agencies	2009-10 Summer Food Program	519016		10.959	1,108,699	-	1,108,700		
				Total for Child Nutrition Cluster		6,575,580	5,471	6,573,706		
Total U.S. Dept of Agriculture										
U.S. Dept of Housing & Urban Development		HOME Program Matching Funds	458004	OH 010HG601	14.174	-	86,211	121,721		
U.S. Dept of Housing & Urban Development		HOME Matching Funds - Loans Receivable	458004	OH 010HG601	14.174	-	-	715,527		
				Total for CFDA 14.174			86,211	837,248		
U.S. Dept of Housing & Urban Development		Congregate Housing Service	518002		14.191	228,977	103,021	347,046		
U.S. Dept of Housing & Urban Development		CDBG Restricted Loan Program	Subfund 001		14.218	5,633,523	376,581	6,683,134		
U.S. Dept of Housing & Urban Development		Neighborhood Stabilization Pgm- HUD	440500		14.218	2,013,786	370,442	2,924,523		
				Total for CFDA 14.218		7,647,309	747,023	9,607,657		
U.S. Dept of Housing & Urban Development		ARRA-CDBG Recovery	459100	B-09-MY-39-0009	14.253	395,898	-	401,637		
				Total for CDBG Entitlement Cluster		8,043,207	747,023	10,009,294		
U.S. Dept of Housing & Urban Development		Emergency Shelter Grant - HUD	458084	S-08-MC-390009	14.231	312,320	-	318,941		
U.S. Dept of Housing & Urban Development		HOME Investment Partnerships Program	458001	M-08-MC-390210	14.239	4,476,954	444,089	4,476,954		
U.S. Dept of Housing & Urban Development		HOME Investment Partner Loans Receivable	458001	M-08-MC-390210	14.239	4,269,665	-	55,938,015		
				Total for CFDA 14.239		4,269,665	444,089	60,414,969		
U.S. Dept of Housing & Urban Development		HOPWA - Housing for Persons w/AIDS	508274	O-HH-08-F003	14.241	800,305	-	724,139		
U.S. Dept of Housing & Urban Development		Empowerment Zone Plan/Implement	449006	EZ-03-OH-0010	14.244	446,904	-	446,905		
U.S. Dept of Housing & Urban Development		Project Love Immunizations	508251		14.244	-	6,360	24,310		
				Total for CFDA 14.244		446,904	6,360	471,215		
U.S. Dept of Housing & Urban Development		Central City Loan Program	449001		14.246	-	117,900	-		
U.S. Dept of Housing & Urban Development		Central City Loan Pgm - Repayment	449003		14.246	-	3,180	220,380		
				Total for CFDA 14.246			121,080	220,380		
U.S. Dept of Housing & Urban Development		Columbus Healthy Homes Program	504062	OHLH0131-04	14.900	-	-	21,685		
U.S. Dept of Housing & Urban Development		2008 Columbus Healthy Homes Program	508062	OHLH0165-08	14.901	118,839	260	122,053		
U.S. Dept of Housing & Urban Development		Lead Hazard Reduction Grant	447027	OHLH0174-07	14.905	1,761,943	120	1,524,561		
				Total U.S. Dept of Housing & Urban Development		15,982,160	1,508,164	75,011,531		
U.S. Dept of Justice	Franklin County Commissioners	CPEG DV Equipment	249017	06-CPEG-4001	16.579	7,877	-	7,877		
U.S. Dept of Justice		JAG/CPEG Stalking & Cybercrime Grant	246011	JAG-2010	16.579	59,129	-	110,189		
				Total for CFDA 16.579		67,006	-	118,066		
U.S. Dept of Justice	Franklin County Commissioners	ARRA- VAWA Stalking I&I	249004	ARRA-VAWA-900	16.588	2,429	19,109	27,961		
U.S. Dept of Justice	Franklin County Commissioners	2009 DV Prosecutors	249015	2008-WF-VA2-8758	16.588	76,319	34,569	138,223		
U.S. Dept of Justice	Franklin County Commissioners	2010 Stalking VAWA	249020	09-WF-VA6-V520	16.588	-	14,515	-		
U.S. Dept of Justice	Franklin County Commissioners	ARRA- VAWA Database and DV advocate	249271	ARRA-VAWA-901	16.588	-	25,887	7,800		
U.S. Dept of Justice		2007 Stalking Specialist (VAWA)	246004	WF-VA6-V520	16.588	23,612	-	57,215		
U.S. Dept of Justice		Domestic Violence Prosecutors	248270	WF-VA2-8758	16.588	32,023	-	-		
U.S. Dept of Justice		ARRA-Suspect Evidence Coll.	339047	ARRA-VAWA-902	16.588	-	-	247		
				Total for CFDA 16.588		134,383	94,080	231,446		

City of Columbus, Ohio										Exhibit E-1 (continued)	
Schedule of Receipts and Expenditures of Federal, State, and County Awards											
For the Period Ended December 31, 2009											
Grantor Agency	Pass through agency	Grant Title	GrantNo(1)	GrantNo(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures			
U.S. Dept of Justice	Franklin County Commissioners	ARRA- Law Enforcement Initiatives	339034	09-ARRA-JAG-200	16.804	\$ 895,957	\$ -	\$ 1,523,707			
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2007 Byrne Memorial Discretionary Grant	371001	2007-DD-BX-K081	16.580	73,542	-	-			
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2007-08 Forensic Science Imp.	338032	2007-PC-NFS-7805	16.742	6,217	-	-			
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2008-09 Forensic Science Imp.	339032	2008-PC-NFS-7805	16.742	4,791	-	27,802			
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2007 Anti-Gang Grant	337044	Total for CFDA 16.742	16.744	11,008	-	27,802			
U.S. Dept of Justice	Ohio Dept of Criminal Justice Services	2008 Anti-Gang Grant	338044	2007-PS-AGI-363	16.744	45,749	-	19,103			
U.S. Dept of Justice	Ohio Dept of Public Safety	2007-2008 Project Safe Neighborhoods	318002	2008-PS-PSN-363	16.744	24,831	-	45,666			
U.S. Dept of Justice	Ohio Dept of Public Safety	2007-2008 Project Safe Neighborhoods	318002	Total for CFDA 16.744	16.609	70,580	-	64,769			
U.S. Dept of Justice	S.T.O.P. Teenage Opportunity to Purchase	S.T.O.P. Teenage Opportunity to Purchase	323010	2007-PS-PSN-356	16.523	48,137	-	39,646			
U.S. Dept of Justice	Ohio Crime Victims Pgm - VOCA	Ohio Crime Victims Pgm - VOCA	248295	VA-DSCE-537	16.575	19,985	-	24,442			
U.S. Dept of Justice	Ohio Attorney General	SVAA Domestic Violence Advocate	248695	SA-DSCE-537	16.575	93,014	-	96,556			
U.S. Dept of Justice	Ohio Attorney General	2009-2010 VOCA Victims of Crime Act	249019	2010VADOME537	16.575	7,308	5,413	24,606			
U.S. Dept of Justice	Ohio Attorney General	2008 Probation Svcs - Victim Assistance	258003	2009VAGENE478	16.575	29,582	-	21,774			
U.S. Dept of Justice	Ohio Attorney General	2009 Probation Svcs - Victim Assistance	259103	2010VAGENE478	16.575	7,232	72,787	78,769			
U.S. Dept of Justice	Franklin Cnty Sheriff's Office	Bulletproof Vest Partnership 2008	338041	Total for CFDA 16.575	16.607	137,136	-	240,764			
U.S. Dept of Justice	Franklin Cnty Sheriff's Office	Central Ohio Data Sharing Initiative	337040	1121-0235	16.710	29,502	-	14,343			
U.S. Dept of Justice	Franklin Cnty Sheriff's Office	Child Sexual Pred. Prog.	339033	2007CKW/X0050	16.710	1,724,246	1,554,930	2,819,728			
U.S. Dept of Justice		Justice Assistance Grant (JAG)- 08	338012	Total for CFDA 16.710	16.738	1,737,996	-	2,838,478			
U.S. Dept of Justice		2006 DNA Capacity Enhancement	336028	08-JAG-2011	16.741	59,788	-	100,000			
U.S. Dept of Justice		2008 DNA Backlog Reduction Program	337039	2006DNBXX163	16.741	90,000	-	27,762			
U.S. Dept of Justice		2008 DNA Backlog Reduction Program	338039	2008-DN-BX-K100	16.741	6,094	-	90,000			
Total U.S. Dept of Justice				Total for CFDA 16.741		155,882	-	123,856			
U.S. Dept of Labor	ARRA Grants	ARRA-COWIC Adults	519049		17,258	3,291,114	1,759,684	5,347,319			
U.S. Dept of Labor	ARRA Grants	ARRA-COWIC Dislocated Workers	519048		17,260	115,342	24,057	137,426			
Total U.S Dept of Labor				Total for WIA Cluster		83,442	-	90,366			
U.S. Dept of Transportation	Central Ohio Transit Authority	New Freedom Grant Program	598082		20,521	198,784	24,057	227,792			
U.S. Dept of Transportation	Ohio Dept of Transportation	CMAQ Improvement Program	458086		20,205	55,727	-	92,923			
U.S. Dept of Transportation	Ohio Dept of Transportation	Hard Rd B-Fed	561001		20,205	-	-	67,690			
U.S. Dept of Transportation	Ohio Dept of Transportation	Hilliard-Rome Road	561005		20,205	518,332	-	1,417,187			
U.S. Dept of Transportation	Ohio Dept of Transportation	Hard Rd C-Fed-Real Estate	561101		20,205	150	-	188			
U.S. Dept of Transportation	Ohio Dept of Transportation	Main Street Bridge	565185		20,205	254,932	-	254,932			
U.S. Dept of Transportation	Ohio Dept of Transportation	Norton Road	593007		20,205	520,218	-	163,149			
U.S. Dept of Transportation	Ohio Dept of Transportation	FRA COTA Sidewalks	595010		20,205	32,976	-	146,650			
U.S. Dept of Transportation	Ohio Dept of Transportation	Morse Road - Phase II	596009		20,205	2,228,000	652,000	1,497,093			
U.S. Dept of Transportation	Ohio Dept of Transportation	Alum Creek Drive	597015		20,205	1,290,221	90,000	1,496,321			
U.S. Dept of Transportation	Ohio Dept of Transportation	2008-2011 Paving the Way	597077		20,205	151,097	-	182,107			
U.S. Dept of Transportation	Ohio Dept of Transportation	Roberts Westbelt to Hilliard-Federal	598011		20,205	2,106,227	-	2,106,227			
U.S. Dept of Transportation	Ohio Dept of Transportation	Town Street	598016		20,205	1,064,635	-	711,472			
U.S. Dept of Transportation	Ohio Dept of Transportation	ARRA-Parsons/Livingston 86311	598091	22766	20,205	1,310,116	-	441,844			
U.S. Dept of Transportation	Ohio Dept of Transportation	ARRA-Resurfacing 86578	598092	22653	20,205	288,136	-	987,127			
Total U.S Dept of Transportation			Total for Highway Planning & Constr Cluster	Total for CFDA 20.205		8,510,651	2,052,116	9,564,910			

City of Columbus, Ohio										Exhibit E-1 (continued)	
Schedule of Receipts and Expenditures of Federal, State, and County Awards											
For the Period Ended December 31, 2009											
Grantor Agency	Pass through agency	Grant Title	GrantNo(1)	GrantNo(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures			
U.S. Dept of Transportation	Ohio Dept of Public Safety	High Visibility Enforcement-OT	339012	HVEO-2009-25-00-224	20.600	\$ 77,357	\$ -	\$ 60,346			
U.S. Dept of Transportation	Ohio Dept of Public Safety	2010 High Visibility Enforcement-OT	339050	HVEO-2010-25-00-279	20.600	-	-	3,085			
U.S. Dept of Transportation	Ohio Dept of Public Safety	Construction Zone (st-09)	339045	GG20092500000082000	20.600	16,381	-	16,613			
U.S. Dept of Transportation	Ohio Dept of Public Safety	2007 Safe Communities	507024		20.600	26,535	-	-			
U.S. Dept of Transportation	Ohio Dept of Public Safety	2007 Occupant Protection Prgm	507025	SC20092500000039100	20.600	-	-	713			
U.S. Dept of Transportation	Ohio Dept of Public Safety	2008 Safe Communities	508024	OPC20092500000037100	20.600	76,148	-	93,512			
U.S. Dept of Transportation	Ohio Dept of Public Safety	2008 Occupant Protection Prgm	508025	OPC20092500000037100	20.600	58,756	-	37,895			
U.S. Dept of Transportation	Ohio Dept of Public Safety	2009 Safe Communities	508124	SC20102500000038600	20.600	35,038	-	34,519			
U.S. Dept of Transportation	Ohio Dept of Public Safety	Construction Zone (st-09)	339045	Total for CFDA 20.600	20.601	290,215	-	246,683			
				Total for Highway Safety Cluster		10,920	-	11,075			
						301,135	-	257,758			
Total U.S. Dept of Transportation						8,811,786	2,084,913	9,822,668			
U.S. Environmental Protection Agency	Ohio E.P.A.	Glover Groff Restore Franks Pk - Roberts	519142	CD97590008CWA	66.460	-	-	10,557			
U.S. Environmental Protection Agency	Ohio E.P.A.	Lower Olanthangy River Dam Removal	655001		66.460	78,691	-	111,750			
U.S. Environmental Protection Agency	U.S. Environmental Protection Agency	Midwest Clean Diesel Initiative	457010	Total for CFDA 66.460	66.034	78,691	-	122,307			
Total U.S. Environmental Protection Agency						132,656	-	141,403			
U.S. Dept of Health & Human Services	Franklin Cnty Dept of Jobs & Family Svcs	Respite Care	508071		93.558	-	-	-			
U.S. Dept of Health & Human Services	Franklin Cnty Dept of Jobs & Family Svcs	2009 Respite Care	509071	25-09-6111	93.558	68,110	-	36,381			
U.S. Dept of Health & Human Services	Franklin County Commissioners	2009 TANF-Title XX TANF Service	519051	25-09-6171	93.558	-	-	37,139			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2007 AOD/HIV Project	507068	Total for CFDA 93.558	93.959	68,110	-	74,009			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2008 Adult Prevention Services	508029		93.959	-	-	831			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2008 Women's Set-Aside/Recovery	508030		93.959	67,564	-	70,997			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2008 AOD/HIV Project	508068		93.959	33,670	-	9,077			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2008 C & A Prevention Services	508129		93.959	8,000	-	7,027			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2009 Adult Prevention Services	509029		93.959	20,000	-	572			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2009 Women's Set-Aside/Recovery	509030		93.959	144,531	-	210,617			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2009 AOD/HIV Project	509068		93.959	145,641	-	201,530			
U.S. Dept of Health & Human Services	Franklin County A.D.A.M.H. Board	2009 C & A Prevention Services	509129		93.959	47,655	-	87,475			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIID - Disease Prevention & Health	518318	Total for CFDA 93.959	93.959	110,820	-	207,013			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IV - Chronic Disease Self-Mgt	518310		93.043	66,831	-	795,139			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIIE - Carregiver Support	518307		93.048	-	-	404			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIIE - Carregiver Resource Library	518317	88-06	93.052	614,377	-	33,232			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Medicare Imp for Patients AOA	519203	Total for CFDA 93.052	93.052	614,377	-	590,079			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Home Energy Assistance Program	518020		93.071	17,684	-	7,177			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2010 Public Health Emergency Prepare	509075		93.968	23,853	-	24,803			
U.S. Dept of Health & Human Services	Ohio Dept of Health	Public Health Emergency Prepare FY2010	509078		93.069	6,334	-	2,521			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Pan flu Public Engagement	509134		93.069	1,670,062	-	1,246,724			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2007 TB Prevention/Control	507104	Total for CFDA 93.069	93.069	50,000	-	50,010			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2008 TB Prevention/Control	508004		93.118	1,720,062	-	1,296,734			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 TB Prevention/Control	508204		93.118	194,634	-	161,382			
U.S. Dept of Health & Human Services	Ohio Dept of Health			Total for CFDA 93.118	93.118	194,634	-	399			
						194,634	135,153	355,675			

City of Columbus, Ohio										Exhibit E-1 (continued)	
Schedule of Receipts and Expenditures of Federal, State, and County Awards											
For the Period Ended December 31, 2009											
Grantor Agency	Pass through agency	Grant Title	GrantNo(1)	GrantNo(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2008 Immunization Action Plan	508006	025200121M0106	93,268	\$ -	\$ -	\$ 1,364			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Immunization Action Plan	509206	025200121M0209	93,268	440,582	159	439,290			
				Total for CFDA 93.268			159	440,654			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2008 Breast & Cervical Cancer	508023	02520014BC0209	93,283	109,431	46	95,412			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Public Health Infrastructure	509045		93,283	644,223	1,638	953,824			
				Total for CFDA 93.283			1,684	1,049,236			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2008 Federal HIV Care	508059	02520011HC0208	93,917	19,375	-	26,985			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Federal HIV Care	509059	02520011HC0309	93,917	54,171	101	55,134			
				Total for CFDA 93.917			101	82,119			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2008 Federal HIV Prevention Program	508005	2520012AS08	93,940	-	-	43,041			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Federal HIV Prevention Program	509205	02520012HP0209	93,940	883,568	3,732	845,209			
				Total for CFDA 93.940			3,732	888,250			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2008 STD Control Program	508003	02520012ST0109	93,977	90,623	-	39,264			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 STD Control Program	509203	02520012ST0210	93,977	299,300	807	270,427			
				Total for CFDA 93.977			807	309,691			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2006 Cardiovascular Health	506040	2520012ED06	93,991	-	-	-			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2008 Cardiovascular Health	508041	02520014CH0108	93,991	-	-	13,511			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Cardiovascular Health	509041	02520014CH0209	93,991	155,144	2,863	153,154			
				Total for CFDA 93.991			2,863	166,665			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2007 Child & Family Health Services	507018	2520011MC0108	93,994	-	-	487			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2008 Child & Family Health Services	508118	02520011MC0209	93,994	526,199	171,141	929,434			
U.S. Dept of Health & Human Services	Ohio Dept of Health	2009 Child & Family Health Services	509118	02520011MC0310	93,994	378,140	105,805	425,010			
				Total for CFDA 93.994			904,339	1,354,931			
U.S. Dept of Health & Human Services	Private Grants	ARRA- Healthy Children, Healthy Weights	509080	ARRA-09-09	93,710	-	-	16,686			
U.S. Dept of Health & Human Services	U.S. Dept of Health & Human Services	2008 Healthy Start	508017	H49MCO0028-08-00	93,926	581,430	-	349,927			
U.S. Dept of Health & Human Services	U.S. Dept of Health & Human Services	2009 Healthy Start	509117	H49MCO0028-09-00	93,926	291,497	-	347,382			
				Total for CFDA 93.926			872,927	697,309			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIB - Supportive Services	518301	88-06	93,044	1,873,844	3,393	1,817,756			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIC - Nutrition Services	518303		93,045	2,417,772	6,621	2,444,346			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	Title IIIA Administration	518324		93,045	379,005	295,877	556,040			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	ARRA- Aging Home Delivered Nutrition Ser	519200	09AAOHC2RR	93,705	58,974	87	33,975			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	ARRA- Aging Congregate Nutrition Serv	519201	09AAOHC2RR	93,707	110,944	97	60,944			
U.S. Dept of Health & Human Services	Ohio Dept of Aging	PASSPORT	518139		93,778	4,840,539	306,075	4,913,061			
				Total for Medicaid Cluster			633,983	56,064,408			
Total U.S. Dept of Health & Human Services						69,257,595	1,409,703	69,233,608			
Department of Homeland Security	Franklin County Commissioners	Urban Areas Security Initiative	306001		97,006	135,614	-	135,614			
Department of Homeland Security	Ohio Emergency Management Agency	FEMA September 2008 Windstorm	459087		97,086	1,598,783	-	-			
Department of Homeland Security	Ohio Emergency Management Agency	2006 Metropolitan Medical Response	507051	M313	97,071	6,938	-	4,366			
Department of Homeland Security	Ohio Emergency Management Agency	2007 Metropolitan Medical Response	508051	2007-GE-17-0030	97,067	123,050	-	150,844			
				Total for cluster				152,210			
Total U.S. Dept of Homeland Security						1,864,385	6,791,992	166,648,851			
Total Federal Assistance						106,114,060		272,068			
State Assistance											
Ohio Dept of Jobs and Family Services	Franklin Cnty Dept of Jobs & Family Svcs	2008 Ohio Children's Trust	507015	25-08-6001	-	-	-	1,722			
Ohio Dept of Jobs and Family Services	Franklin Cnty Dept of Jobs & Family Svcs	2007 Help Me Grow	507046	25-08-6020	-	-	-	123,672			
Ohio Dept of Jobs and Family Services	Franklin Cnty Dept of Jobs & Family Svcs	2008-09 Ohio Children's Trust	508015	25-08-6001ext	-	-	-	54,513			
Ohio Dept of Jobs and Family Services	Franklin Cnty Dept of Jobs & Family Svcs	2009 In-Home Visiting	509137		-	-	-	97,383			
				Total Ohio Dept of Jobs and Family Services				277,290			

City of Columbus, Ohio										Exhibit E-1 (continued)	
Schedule of Receipts and Expenditures of Federal, State, and County Awards											
For the Period Ended December 31, 2009											
Grantor Agency	Pass through agency	Grant Title	GrantNo(1)	GrantNo(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures			
						\$	\$	\$			\$
Ohio Arts Council	Ohio Arts Council	2008 Festival Latino	510803			17,345	244,391	328,320			
Ohio Arts Council	Ohio Arts Council	Music in the Air-Donations/Grants	518626			-	244,391	328,320			
Total Ohio Arts Council						17,345	244,391	328,320			
Ohio Attorney General	Ohio Attorney General	2009-2010 SYAA State Victims Asst	249018	2010SADOME537		2,435	-	3,208			
Total Ohio Attorney General						2,435	-	3,208			
Ohio Commission on Minority Health	Ohio Commission on Minority Health	2007 Minority Health Planning	507050			-	-	-			
Ohio Commission on Minority Health	Ohio Commission on Minority Health	2008 Minority Health Planning	508050	HPTL 08-04		-	-	2,594			
Ohio Commission on Minority Health	Ohio Commission on Minority Health	2009 Minority Health	509050	MIHL 09-04		18,377	-	49,856			
Ohio Commission on Minority Health	Ohio Commission on Minority Health	2009-10 Minority Health	509150	MIHL 10-04		25,000	115	26,559			
Ohio Commission on Minority Health	Ohio Commission on Minority Health	Minority Health Local Conversations	509151	MGS 09-17		7,500	-	15,300			
Total Ohio Commission of Minority Health						50,877	115	94,309			
Ohio Dept of Aging	Ohio Dept of Aging	RSS/Assisted Living	518006	GRF-490-412		23,456	-	22,451			
Ohio Dept of Aging	Ohio Dept of Aging	Senior Volunteer Program	518025	GRF-490-506		21,165	-	19,510			
Ohio Dept of Aging	Ohio Dept of Aging	Alzheimer's Respite	518047	GRF-490-512		427,721	-	448,519			
Ohio Dept of Aging	Ohio Dept of Aging	Home Care Ombudsman	518308	GRF-490-510		345,727	590	251,205			
Ohio Dept of Aging	Ohio Dept of Aging	Senior Block Grant	518315	GRF-490-411		876,879	-	900,063			
Ohio Dept of Aging	Ohio Dept of Aging	Service Coordination Program	518482	GRF-490-616		45,100	-	44,704			
Total Ohio Dept of Aging						1,740,048	590	1,686,452			
Ohio Dept of Development	Ohio Dept of Development	Clean Ohio - Jeffrey Mining Site	442005			83,576	-	83,576			
Ohio Dept of Development	Ohio Dept of Development	New Albany Rd-Walton Pkwy Development	448021			216,000	-	-			
Ohio Dept of Development	Ohio Dept of Development	Clean Ohio- Kimball Midwest Prop.	447024			25,976	-	25,976			
Ohio Dept of Development	Ohio Dept of Development	Clean Ohio- Techneglas Property	447025			1,829,601	-	1,829,601			
Ohio Dept of Development	Ohio Dept of Development	Clean Ohio- Cois. Coated Fabrics	447026			2,312,169	-	2,312,169			
Ohio Dept of Development	Ohio Dept of Development	Job Ready Site- TechCenter South	449027	ECDD 09-145		500,000	-	500,000			
Ohio Dept of Development	Ohio Dept of Development	Clean OH-Jaeger/Union 500&560 Nationwide	449028	09-019 ADIMA		98,874	-	98,874			
Total Ohio Dept of Development						5,066,196	-	4,850,196			
Ohio Dept of Health	Ohio Dept of Health	TB Enhancement/Tobacco Settlement	501032			-	-	61,363			
Ohio Dept of Health	Ohio Dept of Health	STARHS	505064			-	-	5,927			
Ohio Dept of Health	Ohio Dept of Health	State Health Subsidy	508001			208,248	3,500	227,136			
Ohio Dept of Health	Ohio Dept of Health	Ohio Childhood Automobile	508040			-	6,490	5,152			
Ohio Dept of Health	Ohio Dept of Health	2008 Healthy OH Obesity Prev	508133	02520014OP0109		63,932	-	89,848			
Ohio Dept of Health	Ohio Dept of Health	2009 Women's Health Services	509058	02520011WH0209		94,873	-	126,914			
Ohio Dept of Health	Ohio Dept of Health	2009 Occupant Protection Pgm	509125	Admin-20321		-	-	23,660			
Ohio Dept of Health	Ohio Dept of Health	Pan Flu At Risk Populations	509135	SCHD		35,282	-	35,276			
Ohio Dept of Health	Ohio Dept of Health	2009 -2010 Women's Health Services	509158	02520011WH0310		-	56,792	63,050			
Total Ohio Dept of Health						402,335	66,782	638,326			
Ohio Dept of Natural Resources	Ohio Dept of Natural Resources	State Marine Patrol	338203			23,953	-	29,013			
Ohio Dept of Natural Resources	Ohio Dept of Natural Resources	2007 Scrap Tire Grant	447023			-	-	13,500			
Ohio Dept of Natural Resources	Ohio Dept of Natural Resources	2002 Scioto Peninsula Imps	510202			306,669	-	-			
Ohio Dept of Natural Resources	Ohio Dept of Natural Resources	2005 Boating Safety Education	515031			-	-	31			
Ohio Dept of Natural Resources	Ohio Dept of Natural Resources	Red Bank Recreation Area	517041			-	-	3,556			
Ohio Dept of Natural Resources	Ohio Dept of Natural Resources	Big Run Park Trail	518007			-	-	-			
Ohio Dept of Natural Resources	Ohio Dept of Natural Resources	Georges Creek Corridor	518042			52,572	13,375	494			
Ohio Dept of Natural Resources	Ohio Dept of Natural Resources	2008 Scrap Tire Grant	518043			-	-	22,802			
Total Ohio Dept of Natural Resources						383,194	13,375	69,396			
Ohio Dept of Public Safety	Ohio Dept of Public Safety	2008-09 Ohio Safe Commute	338043			9,632	-	-			
Ohio Dept of Public Safety	Ohio Dept of Public Safety	2008-09 EMS Training and Equipment	349010			-	-	5,500			
Total Ohio Dept of Public Safety						9,632	5,500	5,500			

City of Columbus, Ohio										Exhibit E-1 (continued)	
Schedule of Receipts and Expenditures of Federal, State, and County Awards											
For the Period Ended December 31, 2009											
Grantor Agency	Pass through agency	Grant Title	GrantNo(1)	GrantNo(2)	CFDA	Receipts	City Match & Misc Receipts	Expenditures			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Big Walnut Creek South Corridor	511764				\$ 3,002	\$ 139,254			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Dysart Run Forested Floodplain	512764			184,850	-	-			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Alum Creek Corridor Preservation	515764			428,298	57,537	215,000			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Sullivant Ave & Demorest Rd Imps	560006			-	234,000	19,787			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Resurfacing - Wheelchair Ramps	563001			-	4,928,002	4,928,020			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Main Street Bridge	565185			31,422	-	-			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Norton Rd	590185			-	-	-			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	McKinley Ave - Central to Souder	595011			-	-	1,373,330			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Henderson Road- Orientangy to N. High	598014			550,785	3,658,470	3,967,034			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Lockbourne Road Recon. CC07L/CC08L	598079			-	2,812,605	-			
Ohio Dept of Public Works Commission	Ohio Dept of Public Works Commission	Williams Road Underpass CC13L/CC14L	598080			440,042	782,939	1,005,417			
Total Ohio Dept of Public Works Commission						1,635,397	12,476,555	11,647,842			
Ohio Dept of Rehab & Corrections	Ohio Dept of Rehab & Corrections	2007 Misdemeanor Diversion Pgm	257002			-	-	10			
Ohio Dept of Rehab & Corrections	Ohio Dept of Rehab & Corrections	2008 Misdemeanor Diversion Pgm	258002			102,102	-	87,219			
Ohio Dept of Rehab & Corrections	Ohio Dept of Rehab & Corrections	2009 Misdemeanor Diversion Pgm	259012			139,769	11,500	77,143			
Total Ohio Dept of Rehab & Corrections						241,871	11,500	164,372			
Ohio Dept of Transportation	Ohio Dept of Transportation	Norton Road	593007			119,125	-	-			
Ohio Dept of Transportation	Ohio Dept of Transportation	Rich Street Bridge (Ika Town St)	565186			639,621	2,698,118	5,164,533			
Ohio Dept of Transportation	Ohio Dept of Transportation	Morse Road- Phase II	597009			3,212,571	426,590	6,134,301			
Ohio Dept of Transportation	Ohio Dept of Transportation	Freeway Management 2009-2011	599014			33,914	-	42,882			
Ohio Dept of Transportation	Ohio Dept of Transportation	Freeway Management 2006-2007	596004			109,292	-	90,247			
Total Ohio Dept of Transportation						4,114,523	3,124,708	11,431,963			
Ohio E.P.A.	Ohio E.P.A.	Quarry Wetland Restoration - WRRSP	517038			-	-	66,979			
Total Ohio E.P.A.								66,979			
State of Ohio - Other Agencies	State of Ohio - Other Agencies	Clean Ohio - Wheatland Ave Property	446020			123,552	-	122,652			
State of Ohio - Other Agencies	State of Ohio - Other Agencies	Chemical Emergency Preparedness	508052			60,659	-	45,721			
Total Ohio - Other Agencies						184,211		168,373			
Total State Assistance						14,120,132	15,943,516	31,432,526			
County Assistance											
Franklin City Treasurer's Office		Foreclosure Mediation Project	258006			235,000	-	175,768			
Total Franklin County Treasurer's Office						235,000		175,768			
Franklin County A.D.A.M.H. Board		2008 Outpatient Treatment	508031			66,000	2,508	37,284			
Franklin County A.D.A.M.H. Board		2009 Outpatient Treatment	509031			430,856	22,144	567,779			
Franklin County A.D.A.M.H. Board		Volunteer Guardianship Program	518018			98,663	9,792	98,831			
Total Franklin County A.D.A.M.H. Board						595,519	34,444	703,894			
Franklin County Aging Levy		Franklin County Seniors Options	518335			3,113,565	28,535	3,068,399			
Franklin County Board of Health		2008 Project Love County Program	508091			25,596	-	57,461			
Franklin County Board of Health		2009-2010 Project Love County	509091			-	-	3,562			
Franklin County Board of Health		2008 Anti-Dumping Enforcement	598002			-	-	8,528			
Franklin County Board of Health		2008-09 Anti-Dumping Enforcement	598102			-	-	46,941			
Total Franklin County Board of Health						3,139,161		3,184,891			
Franklin County Children's Services		2008 FCCS Intake & Investigations	508021			40,660	-	393			
Franklin County Children's Services		2008 Family Ties- County	508132			92,261	-	77,997			
Franklin County Children's Services		2009 FCCS Intake & Investigations	509121			127,432	-	180,196			
Total Franklin County Children's Services						260,353		258,586			
Franklin County Commissioners		Lincoln Theater - Franklin Cnty	447022			1,000,000	-	1,000,000			
Franklin County Commissioners		TB Prevention/Control/Elimination	504055			1,963,421	145	1,970,586			
Franklin County Commissioners		2006 TB Prevention/Control	506104			-	-	-			
Franklin County Commissioners		2009 Health & Wellness-Frk Cnty Sr	519050			11,128	-	9,525			
Total Franklin County Commissioners						2,974,549	145	2,980,111			
		Total County Assistance				7,204,582	160,965	7,303,250			
		Total Local Assistance				392,178	111,391	476,271			
		Total State Assistance				14,120,132	15,943,516	31,432,526			
		Total Federal Assistance				106,114,060	6,791,992	166,648,851			
		Total Assistance				\$ 127,830,952	\$ 23,007,864	\$ 205,860,898			
		Increase (Decrease) in Accrued Grant Revenue				1,280,918					
		Grant Revenue included in Proprietary Fund Other Revenue				78,691					
		Total Grant Revenue - Governmental Funds				\$ 129,190,561					

CITY OF COLUMBUS, OHIO

Notes to Schedule of Receipts and Expenditures of Federal, State, and County Awards December 31, 2009

Note A-General

The accompanying Schedule of Receipts and Expenditures of Federal, State, and County Awards (the Schedule) presents the activity of all federal, state, and county award programs of the City of Columbus, Ohio (the City). The City's reporting entity is defined in Note A to the City's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule.

Note B-Basis of Accounting

The accompanying Schedule is presented using the cash basis of accounting in which revenues are recognized when received and expenditures are recognized when paid.

Note C-Relationship to Basic Financial Statements

Grant revenues are reported in the City's special revenue and capital projects funds. See the Schedule for the reconciliation between the fund financial statements prepared in accordance with generally accepted accounting principles (GAAP) and the Schedule prepared on the cash basis of accounting.

Note D-Schedule References

1. City Grant No. represents the City's Performance Accounting System classification structure and is used for internal purposes only.
2. Grant No. for pass-through grants is the State of Ohio's grant number.
3. The P.A.S.S.P.O.R.T. program is funded by both federal and state Medicaid. The amount presented is the federal portion only.

Note E-Loans Outstanding

The City administers loan programs with funding received from the Department of Housing and Urban Development. Following are the loan balances outstanding that have continuing compliance requirements for these programs as of December 31, 2009:

Program Title	Federal CFDA Number	Amount Outstanding
HOME Investment Partnership	14.239	\$55,938,015

CITY OF COLUMBUS, OHIO
Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2009

Note F - Subrecipients

Of the federal expenditures presented in the Schedule of Receipts and Expenditures, the City provided federal awards to subrecipients as follows:

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Nationwide Children's Hospital, Inc.	10.557	\$ 459,436
	10.557 Total	<u>459,436</u>
Lifecare Alliance	10.576	166,608
	10.576 Total	<u>166,608</u>
Clintonville Beechwold Community Resources	14.218	53,580
Columbus Housing Partnership	14.218	68,559
Columbus Literacy Council	14.218	76,137
Columbus Urban Growth Corp.	14.218	65,486
Columbus Urban League	14.218	115,530
Columbus Works, Inc.	14.218	19,692
Community Capital Development Corp.	14.218	170,243
Community Research Partners	14.218	100,000
Community Shelter Board	14.218	305,209
Deaf Services Center, Inc.	14.218	53,189
Economic & Community Development Inst.	14.218	166,777
Franklinton Board of Trade	14.218	37,616
Greater Linden Development Corp.	14.218	53,248
Hilltop Business Association	14.218	14,250
Homes On The Hill Community	14.218	1,719
Lifecare Alliance	14.218	44,161
Long Street Businessmen's Association	14.218	7,996
Mid Ohio Regional Planning Commission	14.218	5,324
Mt. Vernon Ave. District Improvement	14.218	7,720
Neighborhood Design Center	14.218	150,117
New Directions Career Center	14.218	2,839
Parsons Avenue Merchants Association	14.218	13,252
Rebuilding Together Central Ohio	14.218	56,145
Short North Business Association	14.218	13,087
University Community Business Assoc.	14.218	23,851
	14.218 Total	<u>1,627,603</u>
Community Shelter Board	14.231	318,940
	14.231 Total	<u>318,940</u>
Community Development	14.239	233,296
Southeast Community Mental	14.239	205,000
YMCA of Central Ohio	14.239	112,882
	14.239 Total	<u>551,178</u>

CITY OF COLUMBUS, OHIO
Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2009

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Columbus Aids Task Force	14.241	\$ 570,829
Lancaster Fairfield Co. Comm. Action	14.241	20,773
Licking County Coalition for Housing	14.241	992
Pater Noster Houses	14.241	112,156
	14.241 Total	<u>704,750</u>
Columbus Compact, Inc.	14.244	446,904
	14.244 Total	<u>446,904</u>
Community Capital Development Corp.	14.253	390,099
	14.253 Total	<u>390,099</u>
Impact Community Action	14.901	7,187
	14.901 Total	<u>7,187</u>
Morpho Trak, Inc.	16.804	300,000
	16.804 Total	<u>300,000</u>
American Red Cross of Greater Columbus	93.044	145,722
Bradley, Charles P	93.044	7,215
Carol Strawn Center	93.044	7,225
Catholic Social Services, Inc.	93.044	289,412
City of Westerville	93.044	4,500
Clintonville Beechwold Community Resources	93.044	48,531
Community Action Agency of Fayette Co.	93.044	36,299
Community Action Organization	93.044	23,783
Council for Older Adults	93.044	14,996
Employment for Seniors, Inc.	93.044	15,345
Fairhope Hospice & Palliative Care	93.044	59,421
Fayette County Commissioners	93.044	8,144
Heritage Day Health Centers	93.044	57,520
Interim Healthcare of Ohio	93.044	15,558
Isabelle Ridgway Care Center	93.044	14,943
L.E.A.D.S. Community Action Agency	93.044	16,296
Legal Aid Society of Columbus	93.044	57,633
Licking County Aging Program, Inc.	93.044	68,890
Lifecare Alliance	93.044	287,558
Madison County Senior Citizens Center	93.044	24,907
Managecast Technologies, Inc.	93.044	42
Meals On Wheels-Older Adult Alternatives	93.044	61,329
Nightingale Home Care	93.044	15,062
Ohio Association of Area Agencies on Aging	93.044	265
Ohio State Legal Services Association	93.044	22,084
Pickaway County Commission On Aging	93.044	42,989
Pickaway County Community Action	93.044	9,811
Salvation Army	93.044	17,783
Senior Independence	93.044	67,784
Senior Services for Independent Living	93.044	67,100
Synergy Software Technologies, Inc.	93.044	5,235

CITY OF COLUMBUS, OHIO
Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2009

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
The Commercial Partnership	93.044	\$ 1,350
Union County Treasurer	93.044	<u>17,571</u>
	93.044 Total	1,532,303
Capital Healthcare Solutions, Inc.	93.045	1,980
Council for Older Adults	93.045	168,558
Fayette County Commissioners	93.045	94,173
Licking County Aging Program, Inc.	93.045	278,052
Lifecare Alliance	93.045	1,478,206
Meals On Wheels-Older Adult Alternatives	93.045	190,778
Memorial Hospital of Union County	93.045	100,355
Pickaway County Commission On Aging	93.045	<u>110,390</u>
	93.045 Total	2,422,492
Lifecare Alliance	93.048	<u>16,815</u>
	93.048 Total	16,815
Community Action Agency of Fayette Co.	93.052	42,237
Council for Older Adults	93.052	46,593
Licking County Aging Program, Inc.	93.052	58,005
Madison County Senior Citizens Center	93.052	28,855
Meals On Wheels-Older Adult Alternatives	93.052	59,400
Pickaway County Commission On Aging	93.052	36,458
Treasurer, Franklin County	93.052	198,590
Treasurer, State of Ohio	93.052	1,012
Union County Treasurer	93.052	<u>39,424</u>
	93.052 Total	510,574
Treasurer, Franklin County	93.069	<u>481,789</u>
	93.069 Total	481,789
Delaware General Health District	93.283	18,000
Fairfield Dept of Health	93.283	18,000
Licking County Health Department	93.283	18,000
Madison County - London City Health	93.283	18,000
Morrow County Health Dept	93.283	18,000
Pickaway County Health Department	93.283	18,000
Treasurer, Franklin County	93.283	310,717
Union County General Health District	93.283	<u>18,000</u>
	93.283 Total	436,717
Catholic Social Services, Inc.	93.568	3,800
Clintonville Beechwood Community Resources	93.568	1,900
Council for Older Adults	93.568	1,900
Fayette County Commissioners	93.568	2,850
Madison County Senior Citizens Center	93.568	1,900
Meals On Wheels-Older Adult Alternatives	93.568	1,900
Pickaway County Commission On Aging	93.568	1,900
Union County Treasurer	93.568	<u>1,900</u>
	93.568 Total	18,050

CITY OF COLUMBUS, OHIO
Notes to Schedule of Receipts and Expenditures
of Federal, State, and County Awards
December 31, 2009

Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
Council for Older Adults	93.705	\$ 3,652
Licking County Aging Program, Inc.	93.705	5,419
Lifecare Alliance	93.705	12,752
Meals On Wheels-Older Adult Alternatives	93.705	<u>12,152</u>
	93.705 Total	33,975
Council for Older Adults	93.707	18,361
Licking County Aging Program, Inc.	93.707	10,174
Lifecare Alliance	93.707	25,902
Meals On Wheels-Older Adult Alternatives	93.707	<u>6,507</u>
	93.707 Total	60,944
Columbus Aids Task Force	93.940	60,885
Columbus Urban League	93.940	58,137
The Tobias Project, Inc.	93.940	<u>143,013</u>
	93.940 Total	262,035
Clintonville Beechwold Community Resources	93.977	2,871
Lifecare Alliance	93.977	4,505
The Tobias Project, Inc.	93.977	<u>37,035</u>
	93.977 Total	44,411
Nationwide Children's Hospital	93.994	216,686
OSU Research Foundation	93.994	<u>150,000</u>
	93.994 Total	366,686
	Grand Total	<u><u>\$ 11,159,496</u></u>

CITY OF COLUMBUS, OHIO
Schedule of Findings and Questioned Costs
Year Ended December 31, 2009

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weaknesses?	None noted
Noncompliance material to the financial statements noted?	Yes

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weaknesses?	None noted
Type of auditors’ report issued on compliance for major programs:	Unqualified
Any audit findings that are required to be reported in accordance with 510(a) of Circular A-133?	None noted

Identification of major programs:

- CDBG Entitlement Cluster:
 - CFDA 14.218 – Community Development Block Grants/Entitlement Grants
 - CFDA 14.253 – *Recovery Act*-Community Development Block Grant/ARRA Entitlement Grants
- CFDA 16.804 – *Recovery Act* – Edward Byrne Memorial Justice Assistance Grant Program
- CFDA 20.205 – Highway Planning & Construction (*partially funded by the Recovery Act*)
- Aging Cluster:
 - CFDA 93.044 – Special Programs for the Aging – Title III, Part B
 - CFDA 93.045 – Special Programs for the Aging – Title III, Part C
 - CFDA 93.705 – *Recovery Act* – Aging Home-Delivered Nutrition Services for States
 - CFDA 93.707 – *Recovery Act* – Aging Congregate Nutrition Services for States
- CFDA 93.778 – Medical Assistance Program

Dollar threshold to distinguish between Type A and Type B Programs:	\$2,886,738
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Auditee qualified as low-risk auditee?	Yes
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Section II – Financial Statement Findings

Finding 2009-1 – Certificate of Estimated Resources Compliance

Ohio Revised Code Section 5705.39 stipulates that total appropriations made during the fiscal year from any fund must not exceed the amount contained in the certificate of estimated resources or the amended certificate of estimated resources which was certified prior to making the appropriation or supplemental appropriation. During our testing of compliance with budgetary requirements, we noted eighteen funds which had appropriations in excess of estimated resources as of December 31, 2009. We recommend the City monitor their budgetary compliance at near year-end to ensure requests for increased amended certificates from the County Budget Commission are filed whenever the appropriation or supplemental appropriation exceeds the current certificate of estimated resources.

***Management response:** Appropriations in excess of the certificate of estimated resources were the result of increases in appropriations occurring during the course of the year, subsequent to the initial filing of the certificate of estimated resources. Corrective action will be taken in future years to amend the certificate of estimated resources reflecting such increased appropriations.*

Section III – Federal Award Findings and Questioned Costs

None noted.

Section IV – Summary of Prior Audit Findings and Questioned Costs

Finding 2008-1 – Certificate of Estimated Resources Compliance

Ohio Revised Code Section 5705.39 stipulates that total appropriations made during the fiscal year from any fund must not exceed the amount contained in the certificate of estimated resources or the amended certificate of estimated resources which was certified prior to making the appropriation or supplemental appropriation. During our testing of compliance with budgetary requirements, we noted seventeen funds which had appropriations in excess of estimated resources as of December 31, 2008.

Status: Repeated as Finding 2009-1.

City of Columbus, Ohio

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